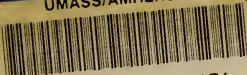


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A MANUAL FOR A COLLECTOR OF TAXES

MASSACHUSETTS DEPARTMENT OF REVENUE
MASSACHUSETTS COLLECTORS & TREASURERS ASSOCIATION

A MANUAL
FOR
A COLLECTOR OF TAXES

Massachusetts Collectors and
Treasurers Association

Massachusetts Department of Revenue

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THE INSTITUTE FOR GOVERNMENTAL SERVICES, founded in 1970, is a linking agency between the University of Massachusetts and state and local governments in the commonwealth. It brings academic expertise and practical experience to bear on issues affecting these state and local agencies through the provision of training, technical assistance, publications and research.

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We especially want to thank Francis Seifert, Esq., of the Property Tax Bureau for his painstaking review of the original manual to identify areas where changes in the law have occurred. In addition, this project could not have been accomplished without the invaluable contribution of the members of the committee who spent many hours reviewing the changes. The assistance of the staff at the Institute for Governmental Services and at the Division of Local Services is also gratefully acknowledged.

As part of its commitment to provide technical assistance and training for local officials, the Department of Revenue has provided the funds to print and distribute a copy of this manual to each city and town in Massachusetts.

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INTRODUCTION

The Massachusetts Collectors' and Treasurers' Association and the Division of Local Services of the Department of Revenue have worked together to revise the Manual for a Collector of Taxes.

The original manual was written to provide a guide to the many complex statutory responsibilities and to the day-to-day functions of the collector's office. Because many changes in law and procedures have occurred over the past several years, there was a need to update the text. The manual has also been reorganized for clarity, with appropriate forms and Informational Guideline Releases placed at the end of each chapter.

The new manual will be valuable in educating new collectors about their duties and responsibilities. It will also be useful for experienced collectors as a reference to forms and procedures used less frequently. The manual is intended as a guide to the statutes and should be used in conjunction with a copy of the Massachusetts General Laws.

We use "he" throughout the text to avoid the awkward "he/she" construction. This is in no way intended to diminish the important role of women collectors in the Commonwealth. We recognize and applaud their find efforts and continuing contributions to their profession.

The Division of Local Services and the Massachusetts Collectors' and Treasurers' Association are pleased to have prepared, through their cooperative efforts, this comprehensive resource for collectors of taxes.

I THE COLLECTOR

I. NATURE OF OFFICE

NOTES

A. TAX COLLECTOR [60:1,2]*

The tax collector is a public officer who is elected or appointed and to whom taxes, together with excises, betterments, special assessments and certain other charges, which are added to and committed as taxes, are committed for collection.

A tax collector's scope of authority is limited to the collection of the items listed above.

B. CITY/TOWN COLLECTOR [41:38A]

A city/town collector's scope of authority is broadened compared to that of a tax collector when a municipality votes to accept General Laws Chapter 41, Section 38A which in part states, "...the collector of taxes shall collect under the title of city or town collector ALL ACCOUNTS due the city or town..."

Acceptance of these provisions in a municipality establishes a greater fiscal accountability and provides for a bonded official, namely the collector, to assume the responsibility for the collection of all billed revenues due and owing to the city or town, such as certain license fees, user's fees, permits and other departmental receivables which have been committed to him for collection.

* Throughout this manual many references will be made to the General Laws of the Commonwealth which apply to specific items and where further information may be found. In order to conserve space, the following legend will be used: The first number denotes the chapter of the General Laws and numbers after the colon, the section of that particular chapter. For example: [60:1,2] means chapter 60, sections 1 and 2 of the General Laws.

C. COLLECTOR AND TAX COLLECTOR [60:2]

A brief description of the duties of the collector of taxes whether serving as tax collector or city/town collector is set forth in Chapter 60 Section 2 which states in part, "...Every collector after receiving a tax list and warrant from the assessors shall collect taxes therein set forth, together with interest, and shall once in every week or oftener, pay over to the treasurer according to said warrant, and shall further give to the treasurer a written account of all money received during said week or lesser time including all charges and fees as well as interest received by him on account of taxes and interest and deposited in any bank."

D. WHO MAY PERFORM THESE DUTIES [60:90,92; 41:37]

The duties of collector may be performed by a person lawfully serving as the collector of taxes, by the city/town treasurer, and in certain instances by the city/town constable or sheriff, or by one or more deputy collectors appointed by any officer authorized to collect taxes.

II. TERM OF OFFICE

A. ELECTED COLLECTOR [41:1]

Unless otherwise provided for by ordinance, by-law, or adopted charter, a municipality shall elect one or more collectors of taxes for the term of one or more years, unless the town votes otherwise or votes to authorize its treasurer to act as collector.

B. APPOINTED COLLECTOR

The term of an appointed collector is generally established by a city/town charter, ordinance or by-law. Appointed collectors may be removed for cause during the term and the appointing authority may choose not to renew the appointment.

C. TENURE

1. Elected Collector

There are no provisions for tenure in the case of an elected official. An elected collector wishing to attain tenure in that office would need to avail himself of the

home rule provisions of a charter, ordinance or local by-law to request that the town vote to change the office of collector from the elective to appointive. Once voted, procedures would then be the same as those stated in 2. Appointed Collectors.

If successful in attaining appointed status, any consecutive time spent as an elected collector would apply to the five year minimum needed for tenure, provided the newly appointed collector succeeds himself in office.

2. Appointed Collectors

General Laws Chapter 41, Section 126-132 contain detailed provisions whereby an appointed collector who has been in office for not less than five consecutive years may apply for tenure. In cities an application statement is filed with the city clerk and the applicant, at his own expense, has a copy of the application statement published in a newspaper once a week for three consecutive weeks. The city council then votes to approve or deny the application. If the city council approves the statement it is returned to the mayor for approval or denial. If the mayor approves, the question is placed on the ballot for the next municipal election in substantially the following form:

Shall (name of applicant) incumbent in the position or positions of (title of office) be granted tenure pursuant to sections one hundred and twenty-six to one hundred and thirty-two inclusive of chapter forty-one of the General Laws?

If approved by a majority of the voters the applicant will have tenure during good behavior until he has attained age 65 unless incapacitated by physical or mental disability from performing the duties of office. A person being under tenure may be removed for cause after a hearing.

Similar procedures are followed in towns with the board of selectmen being substituted for the mayor and council.

Any collector who desires to obtain tenure using this procedure should very carefully read General Laws Chapter 41, Sections 126-132 as there are detailed provisions which must be closely followed.

Although there are a few exceptions, it is generally the practice that tenure is granted to the individual presently serving in the job, ceasing when that individual vacates the position, and not automatically passed on to his successor.

D. IF NO ONE IS ELECTED OR APPOINTED AS COLLECTOR

If no person is elected or appointed as a collector of taxes, or if a person appointed to collect taxes in a TOWN refuses to serve, the constables of the town shall be the collector(s) of taxes.

III. OATH OF OFFICE [41:107]

Upon election or appointment, a collector must first take the oath of office by being sworn to the faithful performance of his official duties.

IV. COLLECTOR'S BOND [60:13; 41:109A]

In order to qualify for, and prior to assuming the duties of the office, the collector is required to furnish a fidelity bond with a surety (guarantee against default) from a surety company authorized to transact business as a surety in the Commonwealth. The premium on said bond shall in every case be paid by the city, town, or district.

A. FORM AND SUFFICIENCY OF BOND [59:53; 60:13; 41:35]

The bond posted by the collector shall be in such form as approved by the commissioner and in an amount no less than established by the commissioner and as fixed by the mayor and aldermen, or selectmen. The executive authorities in a municipality, for whatever reason, may desire to prescribe a bond sum in excess of the minimum set by the commissioner. In such cases the collector must comply. (see sample bond, pages 16 & 17)

Upon receipt and approval of the bonds of the collector and treasurer the selectmen shall notify the assessors. The assessors may not commit a tax list to the collector before being advised that both the collector's and treasurer's bonds have been approved by the commissioner.

B. RE-COMMITTAL BOND [60:13,14]

If the assessors commit any previously uncollected taxes to the collector, he must furnish a separate bond meeting such requirements as set forth in Section A above.

C. EFFECT OF THE BOND

The bond is not for the protection of the collector, but rather for the protection of the municipality. The collector is directly and primarily liable for any breach of his public trust. If it becomes necessary for the surety company to compensate the municipality for a loss due to the collector's failure of duty, the surety company will then look to the collector and his personal assets for the reimbursement.

D. FAILURE OF COLLECTOR TO POST BOND [60:13]

In the event that a collector failed to post and execute a bond or bonds as herein required, the mayor, aldermen, or selectmen may declare the office vacant. This vacancy would then be filled in the manner set forth by law by appointing temporary collectors. Details are provided in Chapter 41 Sections 40 and 61A described in Section VII, page 8 of this chapter.

E. INDEMNIFICATION OF THE COLLECTOR [41:43A]

The critical importance of all a collector's acts being performed in good faith and without negligence and in the best interests of the city or town is most dramatically illustrated when an action or suit is brought against the collector for damages resulting from his acts in office, in which an attachment has been made of the collector's goods, estate, effects or credits. Although the statute is too voluminous to cite verbatim, the salient points are:

1. If in the opinion of the mayor/council of a city or the selectmen of a town, upon petition of the collector, the action or suit has resulted from an act by the collector acting in GOOD FAITH WITHOUT NEGLIGENCE and in the BEST INTERESTS OF THE CITY/TOWN, the solicitor or town counsel shall be required to defend the action.
2. In the case of a town having no town counsel, an attorney shall be employed by the selectmen to defend such action or suit.

3. A certificate setting forth these findings of the mayor/council or selectmen shall be filed in the court where the said action or suit is pending, in the registry of deeds in the case of a property attached in its district, with the trustee in the case of the mesne process (sheriff's sale), and thereupon any such attachment shall be dissolved by operation of law and such injunction shall be dissolved by the order of the court upon motion.
4. Thereafter, upon presentation to the treasurer of an execution or attested copy of a decree issued or made against the collector in an action or suit in which an attachment or injunction has been dissolved, the treasurer, after an appropriation has been voted to raise the necessary sum by taxation or from available funds, must pay the amount required.
5. If the tax rate for the current year shall have already been fixed, the city/town by a two-thirds vote may incur debt for the purposes of paying the amount of the execution or decree as prescribed in Section 10 of Chapter 44 (section fixing limits of municipal debt that may be incurred). In accordance with these provisions, such a debt is payable within one year.
6. Inasmuch as the collector's rights under this section are totally dependent upon convincing the mayor/council or selectmen (in their opinion) that his act was in faithful performance, it is therefore in his best interest that all collectors become totally familiar with the provisions of the statutes that adjudge them to be acting in ... GOOD FAITH ... WITHOUT NEGLIGENCE ... IN THE BEST INTERESTS OF THE CITY/TOWN.
 - a. It is important to understand and to make certain that deputy collectors understand that this provision of law does not cover them in their actions. Whereas all deputy collectors are appointed as collectors' agents, it is therefore incumbent upon collectors to set and enforce deputies' standards of conduct.
7. The importance of Chapter 41, Section 43A as a means of protection for tax collectors has been considerably reduced by the enactment of Chapter 258 Section 134 of the General Laws. In cities and towns which had accepted Section 100 I of Chapter 41 on or before July 20, 1978, and in any other city or town which accepts Section 13 of Chapter 258, tax collectors whether elected or appointed may be indemnified

and saved harmless from personal financial loss and expense including reasonable legal fees and costs. To qualify for such indemnification, the act or omission complained of must not have been an intentional violation of civil rights of any person, and at the time of the act or omission, the collector must have been acting within the scope of his official duties. The usual method of providing this protection, which may not exceed \$1,000,000, is through insurance.

V. AUTHORITY OF THE COLLECTOR

The Massachusetts General Laws, most notably Chapters 41, 44, 58, 59, 60, 60A, and 80 provide the manner through which the collector derives the authority to proceed to collect and enforce the collection of taxes committed to him. The collector's lot is neither easy nor popular as he is to compel payment of the taxes AS LEVIED OR ASSESSED by the proper authority. Regardless from whom the taxes are due they are to be collected and accounted for in the manner decreed by law. The collector must avail himself of all statutory remedies to enforce the collection.

A collector who is acting in "good faith" cannot sit passively and merely receive such taxes as may be paid voluntarily, but must make an honest effort to enforce the collection under the powers conferred upon him or provided under the statutes.

While a collector should proceed with diligence in the enforcement of collection, he must not exceed or abuse his authority. The use of common sense is the best guideline for the selection of the means of enforcement to be used.

VI. OBLIGATIONS AND LIABILITIES OF A COLLECTOR

A. OBLIGATIONS [44:59]

Of course the prime obligation of a collector is "the keeping of the public trust" and the "faithful performance of ALL of the duties he has sworn to uphold in the administration of the oath of office." The supreme judicial or superior court may compel the collector, among others, to conform to the laws governing municipal finance in Chapter 44. In the collector's realm of obligation this

would be the safeguarding of and accounting for all public funds in his trust.

B. LIABILITIES

Of course the greatest risk of liability would come in ignoring the provisions of the tax warrant that accompanies each tax list, for it is the tax warrant that provides the fullest protection as long as the collector does not abuse or exceed its authority. The tax warrant protects a collector against errors or illegalities, OTHER THAN HIS OWN. The greatest error in judgment of a collector is, as has been learned, an act that in the opinion of the mayor/council or selectmen denies him the shield of indemnification for failing in the "faithful performance" of his duties, an act of gross negligence, or an act deemed not to be in the best interest of the city/town. In such a case, the liability for loss runs directly to the collector personally, to his estate and personal assets and may include his removal from office. Another instance in indisputable liability facing the collector is set forth in Chapter 60 Section 32 stating his liability for tax sums and charges of imprisonment in the case of a person discharged who had not been arrested and committed by the collector within two years after the tax had first been committed to him for collection. This section further states that the liability can be absolved if the municipality to which the tax is due exonerates the collector.

C. PENALTIES

The fines that a collector is potentially subjected to for failure to comply with certain sections of Chapter 60 vary from up to \$500.00 to 2 1/2% of the sums committed to him for collection. The sections that set these penalties are Sections 99-102 of Chapter 60 for violations of the provisions of Chapter 60 Sections 2, 8, 9, 12, 94, or 97. It would be wise for each collector to thoroughly review these sections to make certain that he is in strict compliance with each of them.

VII. VACANCY OF OFFICE

A. RESIGNATION IN TOWN/DISTRICT [41:109]

A town or district official may resign his office by filing a letter of resignation in the town/district clerk's office. Such resignation shall be effective at once unless otherwise specified in the letter. It is suggested that officials in each municipality

check their local charter, by-laws, or ordinances that may contain provisions that vary with the above on a home rule basis, such as residence in the municipality being a prerequisite to holding office as collector. In such a case, if one moves out of the municipality or district, he will be deemed to have vacated his office.

B. VACANCY IN A TOWN [41:40]

If in a town the office of the collector of taxes becomes vacant or if such officer, because of disability or absence, is unable to perform his duties, a majority of the selectmen may appoint a temporary collector and file the appointment in writing with the town clerk. The temporary collector shall hold this office and exercise its powers and perform its duties until another is duly elected or appointed and has qualified according to law, or until the collector who is disabled or absent resumes his former duties.

C. VACANCY IN CITY [41:61A]

If a vacancy occurs in the office of the city collector of taxes for any of the same reasons as stated above in section B, the mayor, without confirmation necessary by the city council — any provision of a present city charter notwithstanding — shall appoint a temporary city collector to serve in the same manner as stated above. One notable exception is that no temporary city collector appointed under Section 61A of Chapter 41 shall serve for longer than 60 days.

D. BOND OF TEMPORARY CITY/TOWN COLLECTOR [60:13,14; 41:40; 41:61A]

Any such temporary collector in a city or a town shall be sworn, giving oath, and post a bond in accordance with the above cited statutory provision as it relates to faithful performance of his duties as collector. If he fails to post bond within 10 days after his appointment, the mayor or selectmen shall rescind the appointment and appoint another.

VIII. REMOVAL FOR CAUSE

A. OTHER THAN CIVIL SERVICE

This section shall address itself only to those collectors

who are not subject to the provisions of Chapter 31, the Civil Service statute.

B. REMOVAL BY RECALL OF THE VOTERS

With more and more consciousness of home rule in the municipalities, charter commissions are evaluating voters' access to their public officials. Many such commissions are proposing local provisions for recall procedures which enable voters to remove an official for cause. It is therefore suggested that all collectors become vitally aware of any such provisions providing for means for voter recall of elected or appointed collectors.

C. REMOVAL BY THE COMMISSIONER [41:39B]

If the funds or sums due a city/town/district appear, in the opinion of the commissioner, to be in jeopardy by the continuation in office of the collector of taxes, the commissioner may petition the superior court for removal of said collector.

Pending a hearing, the court, if in its opinion that the public interest is best served, may after a hearing, summary (speedily without ceremony), or otherwise as it may determine, suspend the authority of the collector until a final action has been rendered on the commissioner's petition.

In the case of such suspension, the commissioner shall notify the mayor or selectmen that the collector has been deemed unable to perform the duties for reasons of disability within the same meaning as set forth in Chapter 41 in Sections 40 and 61A.

After proper notice to the commissioner and said collector, the petition may be heard by a superior court in any county. After hearing the parties and witnesses, the court reaches a decision that shall be final and conclusive. Note: The inference here seems to be that there is no appeal from this decision.

Proceedings heard under this section shall be advanced for a speedy hearing upon the request of either party.

If the court finds in favor of the commissioner's petition and is of the opinion that the public good so requires, the court decree shall remove the collector. Otherwise, the court shall dismiss the petition. If the authority of the collector has been suspended, the court shall restore it when the petition has been dismissed.

D. REMOVAL BY ALDERMEN/SELECTMEN [60:96]

If a collector is clinically or medically deemed insane, absconds, or removes (suddenly or mysteriously disappears) from the town or, in the judgment of the aldermen/selectmen, is about to remove or is otherwise unable to discharge his duties, or he refuses on demand to exhibit the books, vouchers, and accounts of the collector as provided in Chapter 60 Section 8, the aldermen/selectmen may remove him from office. Note: A collector may be removed under charter provisions for reasons not specified in this section. (McKenna vs. White 287 Mass. 495.)

E. REMOVAL BY CITY COUNCIL [39:8A]

Unless otherwise provided in any other General Law or in any special law relating to a city, any collector appointed or elected by the city council may be removed by them for cause after a public hearing. A written notice of the proposed hearing shall be given to the collector at least 14 days prior to its date. Note: This provision shall not apply to any collector who is subject to the provisions of Civil Service in Chapter 31.

F. DISPOSITION OF RECORDS AFTER TERMINATION [60:97]

If a collector ceases to hold office for whatever reason(s), all his accounts, records, papers, and tax warrants which relate to the assessment and collection of taxes shall, after an audit has been conducted by a competent accountant, be turned over to the assessors by the collector, his executor, administrator, or any other person into whose possession they may come. The assessors shall thereupon re-commit the uncollected tax lists to his successor together with a tax warrant which shall cover the uncollected amounts of the original commitment as shown on said lists. If the collector is his own successor, he shall complete the collections as a part of the new term of office and not as a part of the duties of his former term of office.

IX. COMPENSATION [41:108,108A,108C; 44:32,33A]

A. ELECTED COLLECTOR [41:108]

The salary or compensation of an elected collector in a town shall be fixed annually by vote of the annual town meeting. It may be necessary to move to amend the finance committee recommendation if the amount recommended does not include a cost

of living raise or other amounts which the collector feels should be received. The amount finally voted as a collector's salary is the amount the collector will receive.

Prior to the passage of Chapter 226 of 1982, the salary voted at the annual meeting could not be changed. However, Chapter 226 of 1982 amended General Law Chapter 41 Section 108 to allow a revision of the salary, by a two-thirds vote, at a special town meeting, if the vote occurred prior to the establishment of the tax rate for the fiscal year.

B. APPOINTED COLLECTOR [41:108A,108C]

An ordinance in a city or a by-law in a town permits a classification plan for any and all positions other than those filled by popular election. A city, subject to the provisions of any charter, may establish a compensation schedule for each classification or position establishing minimum compensation and providing for attainment of maximum compensation by periodical step increases based upon length of service.

In a town the vote of town meeting or by-law provides the salary and wage increases under a plan established under Chapter 41 Section 108A, or by a consolidated by-law established pursuant to Chapter 41 Section 108C (section authorizing consolidation of personnel administration under which a personnel board draws its authority).

X. DEPUTY COLLECTOR [60:92; 41:37]

A. APPOINTMENT OF DEPUTY

Any officer authorized to collect taxes may appoint, subject to the approval of the commissioner, such deputy collectors as he feels are necessary. It should be of utmost concern to every collector that any such appointee be a person of unimpeachable character and unquestionable trust since the full power and authority of the collector vests in the deputy appointed and the conduct of any deputy is a direct reflection upon the office of the collector. (see State Tax Forms 262, 263, 264 pages 18, 19 and 20)

B. DEPUTY'S BOND [60:92]

Each deputy appointed must post bond with the collector as a surety for faithful performance of his duties in such form, in such

sum, and subject to such conditions as may be prescribed by the commissioner. The collector should monitor the average high in dollars of the deputy's turnovers and make certain that the bond amount is at least the same and preferably higher, so that the coverage is consistent with what appears to be the average dollar turnover. (see sample bond, page 21)

C. POWERS OF A DEPUTY [60:92; 41:37]

The appointment of a deputy confers in him ALL the powers that the statutes provide for a collector of taxes. To protect the general public against any abuse of an overzealous deputy, Section 1 of Chapter 259 of the Acts of 1934 made provisions for the commissioner to remove any deputy for cause.

D. DEPUTY'S RELATIONSHIP WITH THE COLLECTOR

It is of extreme importance that the collector impress upon the deputy that he is an employee of the collector and that he shall proceed in his duties EXACTLY in the manner and with the standards of conduct established by the collector. The deputy MUST maintain such records and use such forms and procedures as set forth by the commissioner. The frequency of turnovers will be determined by the collector. The collector-deputy relationship can be an extremely useful one in the collection of taxes if each understands his scope of responsibility and cooperates closely in mutual understanding of both his own and his colleague's functions.

E. INSIDE DEPUTY [60:92]

Under the same authority cited above for the appointment of a deputy, many collectors have deputized a person for use as an inside deputy on a full-time basis. Such deputies are provided with all the powers of the collector in his absence, but only to the extent and only in the functions that the law provides. Although these functions infer the connotation of "Assistant Collector," this title is without legal foundation. All personnel classifications should carry this position as "deputy collector" or "inside deputy." The statutes only make provision for an "assistant treasurer." This is set forth clearly in Chapter 41 Section 39A.

XI. DEPARTMENT OF REVENUE

The powers and duties of the Commissioner of Revenue in regard to local taxation in most instances are delegated to officials in the Division of Local Services which is comprised of the Bureau of Accounts, the Bureau of Local Assessment, the Municipal Data Management and Technical Assistance Bureau and the Property Tax Bureau. Collectors deal most frequently with the Property Tax Bureau and the Bureau of Accounts.

A. ROLE OF THE PROPERTY TAX BUREAU

1. The Property Tax Bureau is the bureau with which the collector is in almost constant contact for assistance in the administration of the laws relating to local taxation.
2. Under the provisions of Chapter 58 Section 1, the commissioner is required to advise and to interpret any statute relating to the collection of taxes, such as those which govern certain duties of collectors in the issuance of tax bills, demands, collection of accounts by city/town collectors, collector's records and accounts, bonds of collector and deputies, proceedings prior to distress, arrest, suit or sale or taking of property into tax title, penalties, forms, and other procedures in the General Laws pertaining to collectors. All collectors are urged to contact the department for help at any time.

B. ROLE OF THE BUREAU OF ACCOUNTS [44:40]

Relationship to the Collector

Perhaps the only occasion when most collectors will have contact with this bureau is when its municipal examiners perform an audit of their records. Inclusion of the functions of this bureau should help collectors, particularly those who have never been involved in a municipal audit, to understand both how an audit is conducted and the value of providing a good "audit trail" in all their records.

Chapter 44 Section 40 of the Massachusetts General Law provides the authority for auditing the accounts of the municipalities. During the course of the audit, the books and the accounts of the collector will be examined and checked. The taxes, excises, assessments and departmental accounts outstanding on the date of the previous

audit, as well as subsequent commitments, will be audited and compared with assessors' warrants issued for collection. Payments to the treasurer will be verified and the abatements granted will be checked with the assessors' records. Amounts transferred to tax titles are proved, and all outstanding accounts are listed and reconciled with the general ledger controls. Outstanding taxes, excises, assessments, and departmental accounts are further verified by mailing notices to persons whose names appear on the books as still owing money to the municipality.

In addition to this primary function, the director of the bureau encourages a collector to call or write for any interpretation of the municipal finance statutes which are applicable to the day-to-day business of his office.

LOCAL OFFICIAL BOND

(Execute in Triplicate)

KNOW ALL MEN BY THESE PRESENTS, that we GEORGE P. GREEN

of DANA in the County of FRANKLIN
and the Commonwealth of Massachusetts as Principal, and
ABC. INSURANCE COMPANY a corporation duly organized and
existing under the laws of the State of MASSACHUSETTS
and having an office and usual place of business at
BOSTON in said Commonwealth of Massachusetts, as
surety, are held and firmly bound unto the town (city) of GREENWICH
in said Commonwealth of Massachusetts in the
sum of NINETY FIVE THOUSAND
Dollars (\$ 95,000.00), for the payment of which, well and truly
made, we bind ourselves, our heirs, executors, administrators, succes-
sors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT

WHEREAS the said Principal was on the 26 TH
day of APRIL 1985, duly ELECTED
(elected or appointed)
to the office of TAX COLLECTOR in and for the said
town (city):

AND WHEREAS, it is provided by law that such an official shall
give bond annually for the faithful performance of his duties:

NOW, THEREFORE, the condition of this obligation is such that if
the said Principal shall from and after the date hereof faithfully
perform all the duties of his said office, as required by law, during
the period of twelve months from the date hereof or until he is re-
lieved from office by the qualification of a successor or files a sub-
sequent annual bond, then this obligation shall be void: otherwise, it
shall remain in full force and effect.

This bond is nevertheless executed with the express understanding
that upon the filing by said Principal of a subsequent annual bond as
required by the statutes, this bond shall be held and remain in force
to cover any failure of said Principal to faithfully perform the duties
of his office between the date hereof and the effective date of said
subsequent bond, but shall not apply to or cover any failure to faith-
fully perform the duties of his office occurring after the effective
date of such subsequent annual bond.

IN WITNESS WHEREOF, the said Principal has hereunto set his hand and seal, and the said surety has affixed its corporate seal and caused these presents to be signed in its behalf by its duly authorized attorney-in-fact (officer) this 27 TH day of APRIL, 1985.

Signed in the Presence of:

Bill O'Brien George P. Green (L.S.)
Principal
Sam Stone A.B.C. INSURANCE COMPANY
By Joan White
Attorney-in-Fact (Officer)

THE COMMONWEALTH OF MASSACHUSETTS

Town (City) of GREENWICH

APRIL 27, 1985

This is to certify that the above-named Principal was duly elected (appointed) to the office of TAX COLLECTOR in and for the town (city) of GREENWICH on APRIL 26 TH, 1985, to a term expiring on APRIL 26 TH, 1985, or until his successor is duly qualified, whichever is later.

By A. D. Black
Town (City) Clerk

THE COMMONWEALTH OF MASSACHUSETTS

Town (City) of GREENWICH

APRIL 27, 1985

This is to certify that the board of selectmen (mayor and aldermen) has fixed the sum of the foregoing bond at the amount shown therein.

Thom. A. Smith
By Authorized Representative

(Form approved by Commissioner of Revenue)

FORM 262

THE COMMONWEALTH OF MASSACHUSETTS

December 31, 1984

APPLICATION FOR APPOINTMENT AS DEPUTY COLLECTOR OF TAXES

TO THE COLLECTOR OF TAXES OF Greenwich
NAME OF CITY OR TOWN

I HEREBY MAKE APPLICATION TO BE APPOINTED TO THE POSITION OF DEPUTY COLLECTOR OF TAXES
IN THE Town OF Greenwich FOR THE PERIOD ENDING DECEMBER 31, 1985.
CITY OR TOWN

1. NAME, John H. Johnson
2. RESIDENCE, 45 Main Street Dana, Ma. TELEPHONE NUMBER, 727 - 0909
 - (A) HOW MANY YEARS HAVE YOU LIVED AT YOUR PRESENT ADDRESS? 10 years
3. BUSINESS ADDRESS, 100 South Street TELEPHONE NUMBER, 727 - 9090
 - (A) HOW MANY YEARS HAVE YOU BEEN AT YOUR PRESENT BUSINESS ADDRESS? 5 years
 - (B) HAVE YOU ANY OFFICE ASSOCIATES OR DO YOU OCCUPY OFFICE ALONE? Alone
 - (C) WHO ARE YOUR OFFICE ASSOCIATES, NAMES AND ADDRESSES?
4. PLACE AND DATE OF BIRTH, Boston, Mass. MARRIED OR SINGLE, Single
5. ARE YOU A CITIZEN OF THE UNITED STATES? Yes
6. ARE YOU A REGISTERED VOTER IN MASSACHUSETTS? Yes IN WHAT CITY OR TOWN? Dana
7. DO YOU OWN AN AUTOMOBILE? Yes
8. HAVE YOU EVER SERVED AS A DEPUTY COLLECTOR? Yes FOR HOW LONG? 5 WHERE? Greenwich
9. HAS ANY COLLECTOR EVER DECLINED TO REAPPOINT YOU AS DEPUTY? No GIVE REASON.
10. ARE YOU A CONSTABLE? No HOW MANY YEARS HAVE YOU SERVED AS CONSTABLE?
BY APPOINTMENT OR ELECTION?
11. DO YOU PLAN TO PERFORM DUTIES OTHER THAN THOSE OF DEPUTY COLLECTOR? No
- 11 (A). DO YOU HOLD ANY OTHER CITY OR TOWN POSITION? No
IF SO, WHERE?
12. WHAT ARE THEY?
13. DURING EACH OF THE LAST FIVE YEARS:
 - (A) WHERE HAVE YOU LIVED? 45 Main St. Dana
 - (B) WHAT HAS BEEN YOUR PRINCIPAL OCCUPATION? Deputy Tax Collector
 - (C) FOR WHOM HAVE YOU WORKED? Greenwich
14. CAN YOU READ AND WRITE THE ENGLISH LANGUAGE? Yes WHAT OTHER LANGUAGE?
15. HAVE YOU EVER BEEN REFUSED A SURETY COMPANY BOND? No
16. HAVE YOU EVER BEEN NEGLIGENT IN MAKING AN ACCOUNT OF YOUR ACTIVITIES AS A CONSTABLE OR AS A DEPUTY COLLECTOR? No IF SO, STATE PARTICULARS.
17. HAVE YOU EVER BEEN FOUND GUILTY OF LARCENY? No
18. HAVE YOU EVER BEEN SUBJECT TO A COURT TRIAL, OR SENTENCE FOR ANY MISDEMEANOR OR CRIME?
IF SO, GIVE FULL STATEMENT OF THE CASE, GIVING PARTICULARS AS TO DATE, PLACE, NATURE OF OFFENSE, THE PENALTY, AND OTHER PERTINENT FACTS.
No
19. HAVE YOU EVER BEEN ARRESTED FOR ASSAULT AND BATTERY? No
20. DO YOU DRINK INTOXICATING LIQUORS AT ALL? Yes IN MODERATION? Yes
21. HAVE YOU ANY MENTAL OR PHYSICAL INCAPACITY OR INFIRMITY WHICH WOULD IN ANY WAY DISQUALIFY YOU FOR A FULL DISCHARGE OF YOUR OFFICIAL DUTIES? No
22. ARE YOU FAMILIAR WITH THE TAX COLLECTION LAWS? Yes GIVE CHAPTER AND SECTIONS OF GENERAL LAWS WHICH APPLY. Chapter 60
23. WHAT PARTICULAR QUALIFICATIONS SHOULD A GOOD DEPUTY COLLECTOR POSSESS?
Ability to deal with public, in a courteous and proper manner

SIGNATURE OF APPLICANT

John H. Johnson

FORM 263

APPLICATION
FOR APPROVAL OF APPOINTMENT
OF DEPUTY COLLECTOR OF TAXES
AND COMMISSIONER'S APPROVAL

THE COMMONWEALTH OF MASSACHUSETTS

Greenwich

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

APPLICATION FOR APPROVAL OF APPOINTMENT OF DEPUTY COLLECTOR OF TAXES

To COMMISSIONER OF REVENUE:

1. NAME OF COLLECTOR.....George P. Green.....
2. NAME OF APPLICANT SUBMITTED.....John H. Johnson.....
3. HAVE YOU THOROUGHLY INVESTIGATED THE REPUTATION AND CHARACTER OF THIS APPLICANT AND HIS FITNESS FOR THE OFFICE OF DEPUTY COLLECTOR OF TAXES?Yes.....
4. HAVE YOU MADE APPLICATION FOR THE APPOINTMENT OF THIS APPLICANT BEFORE?...Yes.....
5. WHAT AMOUNT ARE YOU TO REQUIRE ON HIS SURETY COMPANY BOND?.....\$10,000.....
6. IS THIS APPLICANT TRUSTWORTHY AND NOT LIKELY TO EXCEED AUTHORITY?...Yes.....
7. HAS HE THE PERSONALITY, TACT, AND PERSEVERANCE NECESSARY TO ACT AS YOUR DEPUTY?...Yes.....
8. WILL YOU REQUIRE HIM TO PAY OVER HIS COLLECTIONS AT LEAST ONCE EACH WEEK?...Yes.....
9. WILL YOU REQUIRE HIM TO REPORT EACH WEEK ON OUTSTANDING WARRANTS?...Yes.....
10. IN THE EVENT THAT THIS DEPUTY DOES NOT FAITHFULLY PERFORM HIS DUTY WILL YOU IMMEDIATELY:
 - (1) NOTIFY THE SURETY COMPANY?...Yes.....
 - (2) RECALL ALL WARRANTS ISSUED TO HIM?...Yes.....
 - (3) RECALL HIS CERTIFICATE OF APPOINTMENT AS A DEPUTY COLLECTOR?...Yes.....
11. WILL YOU ISSUE WARRANTS FOR ALL DELINQUENT TAXES?...Yes.(or.No).....
12. WILL YOU AS COLLECTOR SELECT SPECIAL DELINQUENT TAXES FOR THIS DEPUTY?...Yes.(or.No).....
13. I AGREE THAT THERE WILL BE FORWARDED TO THE COMMISSIONER IN THE FORM AND SUBJECT TO THE CONDITIONS PRESCRIBED BY HIM, THIS APPLICANT'S BOND IN DUPLICATE WITH A SURETY COMPANY AS SURETY, AND I FURTHER AGREE TO ISSUE NO WARRANTS TO THIS APPLICANT UNTIL I AM NOTIFIED THAT SUCH BOND HAS BEEN DULY APPROVED BY THE COMMISSIONER OF REVENUE.

George P. Green

COLLECTOR OF TAXES

For.....Greenwich.....
NAME OF CITY OR TOWN

COMMISSIONER'S APPROVAL

THE COMMISSIONER OF REVENUE HEREBY APPROVES THE APPOINTMENT OF

John J. Johnson

NAME

45 Main Street

ADDRESS

AS A DEPUTY COLLECTOR OF TAXES FOR.....Town of Greenwich.....FOR THE TERM ENDING
NAME OF CITY OR TOWN

DECEMBER 31, 1985

DATE.....January 2.....1985

[Signature]
COMMISSIONER OF REVENUE

THIS CERTIFICATE EXPIRES DECEMBER 31, 19⁸⁵.

Form 264

CERTIFICATE OF APPOINTMENT
OF DEPUTY COLLECTOR OF TAXES
BY COLLECTOR OF TAXES

THE COMMONWEALTH OF MASSACHUSETTS

.....Greenwich.....
NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

CERTIFICATE OF APPOINTMENT OF DEPUTY COLLECTOR OF TAXES

I, ..George P. Green....., BEING THE DULY QUALIFIED COLLECTOR OF TAXES

FOR.....Greenwich....., HEREBY CERTIFY THE APPOINTMENT
NAME OF CITY OR TOWN

OF.....John H. Johnson.....OF.....45 Main St. Dana, A...
ADDRESS

AS A DEPUTY COLLECTOR OF TAXES FOR.....Greenwich.....
NAME OF CITY OR TOWN

WITH THE WRITTEN APPROVAL OF THE COMMISSIONER OF REVENUE.

ALL PERSONS ARE HEREBY NOTIFIED THAT.....John H. Johnson.....

IS FULLY QUALIFIED TO PERFORM THE DUTIES OF A DEPUTY COLLECTOR OF TAXES AND THAT

HIS OFFICIAL ACTS ARE TO HAVE FULL FAITH AND CREDIT DURING THE EXISTENCE OF THIS

CERTIFICATE WHICH EXPIRES AT MIDNIGHT ON DECEMBER 31, 19⁸⁵

MUNICIPAL
SEAL

George P. Green.....COLLECTOR OF TAXES
John H. Johnson.....
SIGNATURE OF DEPUTY COLLECTOR OF TAXES
HEREBY APPOINTED

ATTEST:

G. R. Black.....CLERK
Greenwich.....
OF.....
NAME OF CITY OR TOWN

S A M P L E

O F

DEPUTY COLLECTOR BOND

Form approved by Commissioner of Department of Revenue

KNOW ALL MEN BY THESE PRESENTS, That we, ^{JOHN JOHNSON} ~~John Johnson~~ of ^{DANA} ~~the~~ in the County of ^{F. SAMUEL} ~~F. SAMUEL~~ and the Commonwealth of Massachusetts, as Principal and the Surety Bonding Company of North America, a corporation duly organized and existing under the laws of the Commonwealth of Massachusetts, and having a usual place of business in Boston, in said Commonwealth of Massachusetts, as surety, are held and firmly bound unto ^{GEO. GREEN} ~~GEO. GREEN~~ as he is Collector of the Town of ^{GREENWICH} ~~GREENWICH~~ in the sum of ^{TEN} ~~TEN~~Dollars (^{10,000} ~~10,000~~), for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That

WHEREAS, the said Principal is duly appointed a Deputy Collector for the Town of ^{GREENWICH} ~~GREENWICH~~ and as such Deputy Collector will collect certain taxes for the Town of ^{GREENWICH} ~~GREENWICH~~ for the year ending December 31, 1985.

NOW THEREFORE, if the said Principal shall faithfully perform all the duties of said office as required by law and make return on all moneys collected by him for the Town of ^{GREENWICH} ~~GREENWICH~~ when this obligation shall be void; otherwise, it shall be and remain in full force and effect.

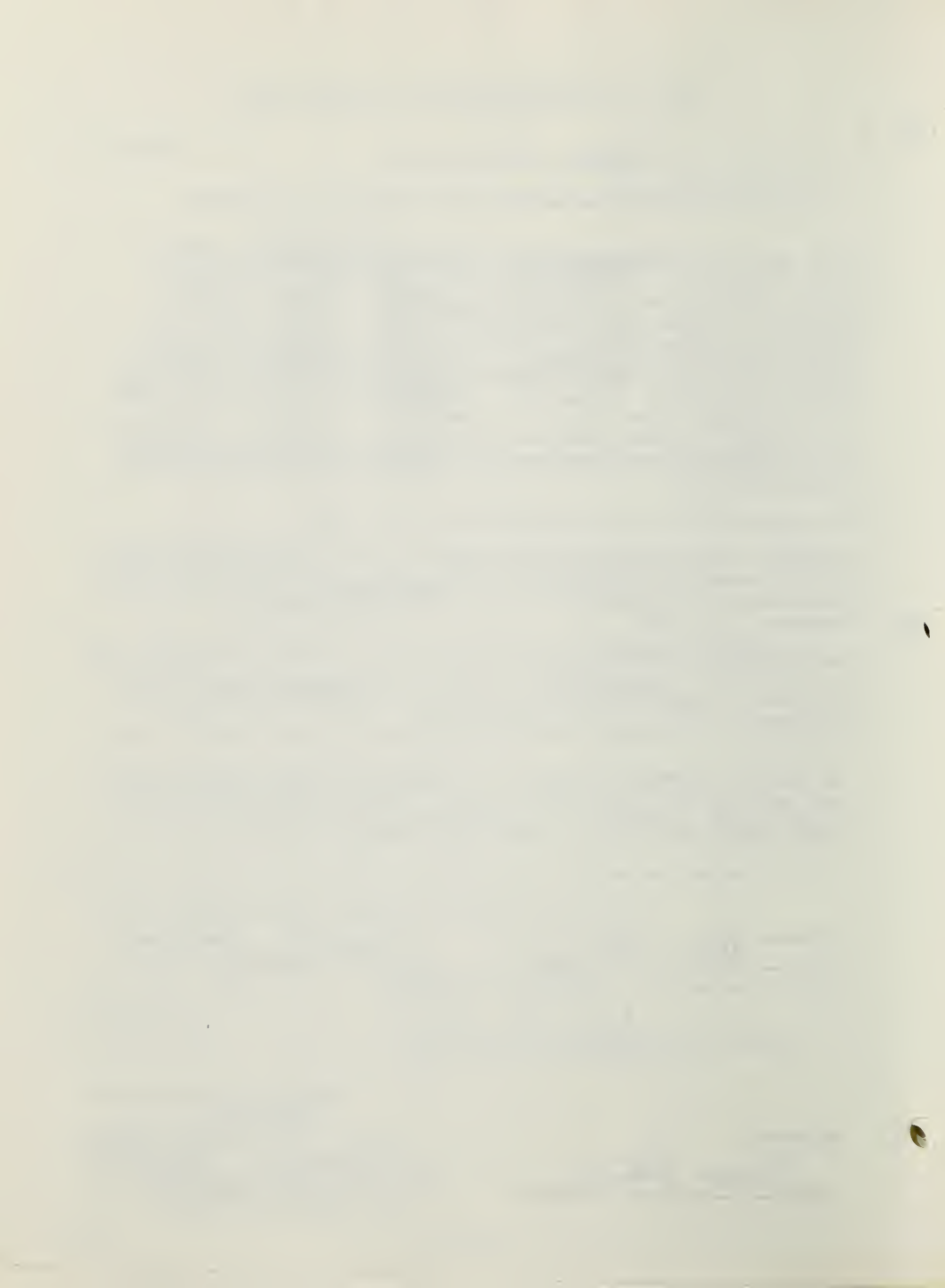
IN WITNESS WHEREOF, the said Principal has hereunto set his hand and seal and the said Surety has affixed its corporate seal and caused these presents to be signed in its behalf by its duly authorized officer this ¹⁵ ~~15~~ day of ^{DEC.} ~~DEC.~~ 1984.

Witness: Bill O'Brien

John H. Johnson
Principal

Witness: Sam Stone

(Name of Surety)
Company
By Joan White
Attorney-in-fact



II BOOKS, RECORDS, ACCOUNTS, AND VOUCHERS

I. GENERAL INFORMATION

NOTES

A. PUBLIC OR PRIVATE RECORDS

1. Who May Examine Records [60:8,94]

At all reasonable times, all books kept by the collector shall be open to examination by the accounting officer or any other duly authorized agent of such municipality. Additionally, on demand of the mayor/aldermen/selectmen, or any persons they may designate, the collector SHALL exhibit all books, accounts and vouchers relating to taxes committed to them at any time during ordinary business hours. They shall have the opportunity to examine these records and to make copies or extracts therefrom.

The mayor/aldermen/selectmen may require the collector once in two months to exhibit to them a true account of all money received on account of the taxes committed, and to produce the treasurer's receipts for all money he has paid into the treasury.

2. Public Records [60:8]

In the case of Attorney General vs. Collector of Lynn, 377 Mass. 151, the court held that the collectors' lists of tax delinquents ARE public records under Chapter 4 Section 7 (26) and that the release of such lists does not constitute an invasion of privacy.

B. AUTHORITY OF THE COMMISSIONER OF REVENUE [58:31; 60:3A,8,105]

All forms used in the collection of taxes under Chapter 60, and the assessment or taxes under Chapter 59 which authorizes or requires the collector to collect by law, will be as prescribed and approved by the commissioner. All books kept by the collector will be furnished by and be the property of the municipality. Every tax bill or notice will be in such form and contain such information as approved by the commissioner and as set forth in Chapter 60 Section 3A.

C. AUDIT TRAIL AND ITS IMPORTANCE

The importance of clarity in the records of the collector cannot be overstressed, as each entry should be made with the "audit trail" constantly in mind. A collector should keep a clearly detailed set of records which allow an auditor, at any time and with minimum effort, to track and monitor each entry from inception to a closure which dissolves a tax obligation "in full." Any unusual transactions should be properly footnoted, such as, reversing or offsetting entries needed to put an account back into balance after an incorrect entry has been discovered. An explanation or authority for these entries should be maintained in the files after they have been duly entered in the control accounts or books.

II. RECORDS OF PAYMENTS

A. CASH BOOK OR CASH JOURNAL

The collector shall keep a cash book in which he shall enter daily as received, all sums paid to him specifying the total amount of the tax, abatements allowed, all interest charged, total amount received, the date of receipt, and the amount of every payment and disbursement made by him, to whom paid and such additional matters as the town requires. (see State Tax Forms 200 R.E., pages 30 and 31; 200 M.V., pages 32 and 33)

1. Posting Cash Book or Cash Journal

- a. The collector is required to keep a tax list or commitment book. [60:6] Against each bill committed, the collector records all payments and abatements and the date of each entry.
- b. The collector also is required to keep a cash book, [60:7] in which he enters all receipts, taxes, abatements allowed and interest charged. The date received and the type of bill being paid should also be indicated.
- c. The commitment books and cash books are books of original entry. As such they are permanent records and the collector's proof as to the amounts collected and dates they were received. These books should be added daily and the daily total of the cash journal should agree with the daily deposit.

- d. Inasmuch as collectors are always looking for built-in proofs for their work in the cash book, it is suggested that after posting and footing all daily cash entries, it might be wise to re-prove the work. The final footing of the cash column after the final entry of the day's work should prove identically with the amount of this particular account or category as reported on the daily classification of revenue or "spread sheet."

B. DEPOSIT AND/OR CHECKBOOK RECORDS

All revenues collected by the collector are his responsibility up to the moment they are paid over to the treasurer and the treasurer has issued his receipt to the collector.

Chapter 60 Section 2 requires a collector to pay over to the treasurer on a weekly basis (or more often) all money collected together with any interest earned thereon. A detailed account of all daily deposits and all weekly payments to the treasurer must be entered in the records/checkbook and reconciled monthly.

Corresponding entries should be made on a "spread sheet" (daily classification of receipts) in order to establish a daily control with which to prove the deposit records.

C. COLLECTOR'S TURNOVER SHEET TO THE TREASURER

Once a week, or more often, the collector shall pay over to the treasurer all money received during the preceding week (or lesser period). A summary report of all taxes, interest, charges and fees collected and paid over to the treasurer shall be prepared in triplicate at least once a month. The original turnover summary goes to the treasurer, the second copy to the town accountant or auditor and the third is retained by the collector. (see State Form AD 27A, page 34)

(see I.G.R. 80-215 pages 26 and 27)

III. THE COMMITMENT, THE WARRANT AND THE COMMITMENT BOOK

A. COMMITMENT AND WARRANT

1. The Commitment

The commitment referred to in this section is the tax list committed to the collector in a form approved by the commissioner. It shall contain the data from the assessor's valuation sheets which may be required for the preparation of the tax bills. (Please refer to pages V-1 and V-2 for more specific information on the data required for each commitment.)

(see State Tax Forms 56, 57, 57 F.A.E.-M.E., 58, 64, 64A, 64B, pages 35-41)

2. The Tax Warrant

The tax warrant from the assessors which accompanies a commitment is the collector's authority to bill and collect the taxes set forth in the commitment. The warrant specifies the duties in the collection of said taxes as prescribed by law, and the date and person (treasurer) to whom the collector shall pay the money.

Lost or destroyed warrant [59:56]

If a warrant issued for the collection of taxes is lost or destroyed, the assessors may issue another warrant which shall have the same force and effect as the original warrant.

3. Accuracy of Commitment vs. Warrant

When the collector receives the tax list and warrant, the totals of the tax bills should be verified against the commitment list to make sure they agree. It is essential that any discrepancies noted be corrected, and the assessors advised, before the bills are mailed. If this is not done, the collector may find that he will be unable to balance.

B. COMMITMENT BOOK [60:6]

The commitment book is the book into which the tax list(s) (commitment sheets) committed by the assessors (or other committing authorities in the case of city/town collector) are placed. The efforts of the Massachusetts Collectors' & Treasurers' Association membership produced the enactment of Chapter 71 of the Acts of 1975 which states that, "... the collector shall make and keep in the book that contains the tax list(s) committed to him, or with the written approval of the commissioner, on a mechanically or electronically prepared record, against the name of every

person assessed for a tax, entries showing the disposition thereof, whether reassessed, abated or paid, and the date of such disposition..." This was an extremely important breakthrough in that it finally gave authority for those collectors possessing the equipment capabilities to initiate data processing in their record keeping or tax administration.

C. POSTING COMMITMENT BOOK

1. Most Important Record Lacks Daily Controls for Proof

The commitment book is a permanent record and therefore an important record. However, there are few, if any, controls to prove on a daily basis that the multitude of entries made to the commitment book have been made with absolute accuracy.

a. posting to commitment by most qualified personnel

The posting should be done by the most qualified person in the collector's office.

b. reflect balances due to partial payments of abatements

In order to distinguish accounts in the commitment book where a balance is still owed as a result of partial payment or abatement, it is suggested that a marginal notation of the balance be made in pencil or erasable colored pencil to be removed when the payment of the balance is posted. The importance of this will be pointed out in later sections dealing with outstanding lists and reconciliation of commitment book.

IV. RECONCILIATION OF COMMITMENT BOOK VS. CASH BOOK

A. METHOD OF RECONCILIATION

When the time comes for the commitment to be all collected, the collector should refer to the appropriate chart in this manual. (see pages 43, 44 and 45) He should take the total of the commitment, subtract the totals collected and abated to date, and come either to 0 or an amount outstanding. A listing of all open accounts in the commitment book should equal the amount outstanding at this time.

1. Outstanding List of Amounts

A prerequisite of reconciliation is to have the correct amount of outstanding taxes and other committed amounts accurately reflected in the commitment book. Regardless of whether an outstanding list is prepared, or whether the outstanding balances are taken directly from the commitment book, the use of margin notations will facilitate the determination of such balances. An outstanding list has value in that it can be updated so as to reflect a current balance at any particular time.

2. Analyzing the Commitment Book

If the commitment book is determined to be "out of balance" and the outstanding amount does not prove with what the control account appears to say it should, it would be well at this point to begin "analyzing" the commitment book as follows:

a. first, analyze page by page, account by account:

- 1) total all amounts committed on the page and add this to all amounts refunded on that page
- 2) total all committed amounts collected, abated, or transferred to tax title, and add to total of outstanding on that page
- 3) the totals of (1) and (2) should equal one another if accounts on that page are in balance. If not, an "unlocated difference" has been isolated and each account on that page must be analyzed to locate the difference.

b. secondly, after analyzing page by page and footing each column at bottom of page:

- 1) total all page totals of amount committed and add to page totals of committed amounts refunded
- 2) total all page totals of committed amounts collected, abated, and transferred to tax title. Then add these to page totals of committed amounts still outstanding
- 3) here again (1) and (2) should equal one another with total amount committed

agreeing with warrant, total refunds agreeing with refund book, total amounts collected agreeing with cash book, abatements agreeing with the abatement book, outstanding total agreeing with the amount in the control book as yet remaining outstanding from the committed entries

- 4) failure of agreement would indicate that an entry in the commitment book does not match the corresponding entry in the cash book, thus producing an understated or overstated outstanding amount in the former
- 5) this situation would then indicate that a long tedious check is necessary, comparing each cash book entry against the corresponding entry in the commitment book to locate the difference. After that, finally comes putting the commitment book in balance with the cash book, or similar tracing of each abatement, refund, and tax title entry through the commitment book.

V. RECORD OF ABATEMENT [59:70A]

A. DEFINITION OF ABATEMENT VS. EXEMPTION

Collectors use the term "abatement" for all adjustments of taxes allowed by the assessors. However, because interest on refunds is given for abatements but not for exemptions*, it is important to understand the difference.

An exemption is a special relief from taxation granted by statute to certain qualifying taxpayers such as veterans, the elderly and the blind.

* unless directed by the Appellate Tax Board or by the County Commissioners

A property tax abatement is a reduction in valuation of the property which results in a reduced tax bill. A motor vehicle excise abatement usually results from the sale or loss of the vehicle, but may also be for overvaluation.

(see State Tax Forms 146, 147 and 147E, page 42)

B. IMPORTANCE OF KEEPING A RECORD

It is important that the collector keep a record of the abatements/exemptions in an abatement book, and record the abatement in the commitment book beside the record of the tax. The importance of this cannot be overemphasized, for an abatement has the same effect as cash to the collector.

C. REFUNDS

1. Refund Voucher

If an abatement is granted after the tax has been paid in full, a refund voucher should be sent to the treasurer.

Care must be taken that the refund is paid to the person to whom an exemption was granted. If there is a question about who is entitled to the refund, the collector should check with the assessors.

It is strongly suggested that, prior to releasing a refund voucher to the treasurer for payment, each item on the voucher be carefully checked with the cash book to verify that the original payment is in total agreement with the corresponding entry in the commitment book.

2. Abatement Resulting in Overpayment

If the assessors grant an abatement on property tax to a taxpayer under the provisions of Chapter 59 Section 59 or Section 82, which results in an overpayment of the tax, the amount of overpayment and any interest paid by the taxpayer is refunded to him. In addition, the taxpayer is entitled to receive interest at 8% on the amount of overpayment. Such interest is calculated from the due date or from the date the payment was actually made, whichever is later. (see IGR 85-201 on pages 28 and 29)

3. Motor Vehicle Excise Overpayment

If the assessors grant an abatement of a motor vehicle excise to a taxpayer, which results in an overpayment, no interest is due. If the abatement is granted by the Appellate Tax Board or the County Commissioners, however, the taxpayer is entitled to simple interest at 6% on the overpayment calculated from the date of payment to the date of refund.

4. Abatement Authorized by Commissioner of Revenue

Where abatement is authorized by the Commissioner of Revenue under the provisions of Chapter 58 Section 8, there will be no refund since the law requires that the tax be unpaid in order for the commissioner to authorize its abatement. The letter granting authority to abate the tax will specify whether interest, costs and charges in connection with the tax are to be abated.

D. EXEMPTION/ABATEMENT TO ACCOUNTS IN TAX TITLE [59:70A]

When the collector receives a notice of exemption or abatement for an account that has been transferred to a tax title account, or has been certified for that levy to an already existing tax title account, the collector should forward the certificate to the treasurer. The treasurer should then enter the amount in the tax title account.

E. MONTHLY PROOF

Assessors send a monthly report to the accounting officer showing the total amount of exemptions and abatements for each separate levy granted during the month. If a collector is not receiving a copy of this report, it would be a good idea to request one from the assessors as it provides an ideal check to prove against the collector's abatement book for that month. This helps to identify and correct errors in the month in which they occur.

F. CONTROL ACCOUNTS

"A control account is a ledger account maintained by the collector on a single levy or other receivable account reflecting every transaction from the initial entry of the commitment(s) right down to the final entry that reduces the balance to be collected to \$000.00..."

Enough importance cannot be placed on each collector maintaining a control account for each year's levy or other sundry accounts receivable which he is charged to collect. A small post binder ledger is ideal for this purpose and can be purchased along with the pages from most any stationer. Each account is established with initial entry of the commitment and thereafter the debit amount of the commitment entry is either reduced or increased by: credit cash entries of the weekly turnover to the treasurer, monthly credit entry for the assessors, monthly abatement report to the accounting officer (copy of which should come to the collector), debit entry of refund voucher to the treasurer, or debit entries of subsequent commitments within the same levy or type of account.

Other credit or debit entries will be involved if reversal or offsetting entries are reported to the accounting officer for errors discovered by the collector in his records auditing and then communicated to the accounting officer. Otherwise this type of entry should be reversed or offset by the collector in his book of original entry and allowed to be netted out and reflected in the entry of the following turnover to the treasurer. If these entries are handled through a communication to the accounting officer accompanied with the proper entries in the control, then the copies of these communications should be carefully kept on file for later reconciliation purposes.

Control accounts should be conscientiously maintained. Inasmuch as the records of the collector are the books of original entry, they should reflect a true and accurate condition of account down to the final dollar collected, to the balance in the control account indicating \$000.00. and to agreement with the commitment book. It is generally considered a good practice to get together with the accounting officer at regular intervals and go over each account. In this way both officers are able to resolve what heretofore were "unlocated differences," bringing back into balance the differing accounts in both offices.

Because audits are conducted infrequently, the maintenance of control accounts becomes all the more important to a collector in the liquidation of levies and accounts. If an appreciable time has elapsed since the last audit, the control accounts become a valuable reference tool for an examiner in the conducting of the audit.

For any collector who does not presently maintain control accounts and may wish to, there are a number of fellow collectors who will gladly offer assistance.

VI. OTHER RECORDS TO BE MAINTAINED

A. APPROPRIATION AND OFFICE EXPENSE JOURNALS [44:31]

"... no department financed by municipal revenue, or in whole or part by taxation, of any city or town, shall incur a liability in excess of the appropriation made for the use of such department, each item recommended by the mayor and voted by the council in cities, and each item voted by the town meeting in towns, being considered a separate appropriation..." Since the collector is required to limit the expenditures for the operation of his department to the amounts appropriated, it is necessary that he keep complete and accurate records of such appropriations and the amounts expended from time to time.

A hard cover cash journal is readily obtainable from any stationer and is ideal for a Collector's Appropriation and Office Expense Journal. In the payroll section, provision should be made for a 52 or 53 week pay period for each employee of his office paid from the payroll appropriation. Expenditures from all appropriations should be entered in the journal as soon as the treasurer's warrant, of which they are a part, receives final approval. It is also suggested adjacent to the payroll section a sick leave and vacation account be set up, the function and importance of which will be discussed in a later section of this manual. (see following page) In setting up the section in this journal for office expenses, it is realized that in many cases this appropriation is voted as one sum; but it is suggested that in each collector's disbursement journal separate columns be set up for such frequent and costly expenditures as telephone, postage, printing, forms and supplies, machine maintenance and repairs, bonds, and association expenses and dues. In this way, one may more sensibly monitor exactly in what amounts and to what categories office expense dollars are being primarily devoted. This will tend to put the collector in a much better position to know where adjustments are needed in the next year's budget request.

B. EMPLOYEE PAYROLL RECORDS

Complete and accurate employment and payroll records should be kept for each staff employee. These records can be maintained in the office expense journal with an annual section set up for every employee. A separate earnings record should be established for each employee and posted weekly. Then a separate payroll appropriation account should be established to which the appropriate totals are posted from the payroll each pay period diminishing the appropriation figure. This allows staying within the appropriation, though it is wise to check periodically with the accounting

officer. This type of record keeping allows the collector to closely monitor all pertinent payroll information needed in the operation of his office.

1. Employees' Sick Leave and Vacation Records [40:21A]

As a supplement to the payroll section of each employee record, it is a suggested practice to maintain a complete file on each employee that reflects the number and dates of sick days taken. Such a file quickly reveals up-to-date entitlement. The same type of file should be maintained for vacation allotments as provided by the fringe benefit agreement under which the municipality is operating. This record should reflect number of vacation days owed, used, and remaining. Here again it is wise for the collector to fully understand the fringe benefits agreement outlining each employee's entitlements to sick leave and vacation. Further, the collector should confer periodically with his staff and thoroughly discuss entitlements of each employee, sick leave purpose and abuse, the accrual and taking of vacation days, based upon the collector's approval. Such conferences can help eliminate many future grievances.

If the department head's records of sick leave and vacation are not the official records of the municipality then it is wise that the collector check periodically to make certain that his records do agree with the official ones.

C. CITY ORDINANCES/TOWN BY-LAWS/CHARTER

For obvious reasons it is suggested that the collector maintain copies of the laws under which he is operating. These should certainly include local ordinances/by-laws/charter, or at least any section of these that pertain to decisions he would be called upon to make in his official capacity. Many times situations arise where the solution depends upon an existing or amended local provision. Therefore it is wise to have this information readily available.

VII. COLLECTOR'S DISPOSITION SCHEDULE

A. GENERAL

The following pages contain a list of standard records mandated for use by city and town collectors in carrying out their

statutory responsibilities. This schedule is arranged alphabetically, first by category (e.g. Applications, Demands, Tax Titles) and, again, under each by record series title. Each entry includes a schedule number, record series title form number where applicable, statutory reference to the Massachusetts General Laws Annotated, and the minimum period for which the record must be retained.

Before submitting destruction requests to the Division of Public Records office, the collector should be sure that the prescribed retention period for each record he is seeking to destroy has fully expired. Where this refers to "completion of satisfactory audit or final settlement of levy," he should include these or other variable dates as well, in order that this office may check the eligibility for destruction of the records in question.

Where items dated within the current fiscal year (or calendar year for those items pertaining to motor vehicle and farm animal excise) have already been audited, they should nonetheless be retained through June 30th (or December 31st) or later, as necessary.

For further information regarding this schedule, contact the Division of Public Records, 1701 McCormack Building, One Ashburton Place, Boston, MA 02108 (Tel. 617-727-2832).

1. Records Included on this Schedule

To destroy records included on this schedule, the collector should submit to the supervisor of public records two copies of a letter substantially in the form suggested by the sample on page 16. Schedule number and inclusive dates for each type of record to be destroyed must be included. One copy of this letter will be returned to the collector with the approval of the supervisor of public records. Following receipt of this approval, all records included in the collector's request may be legally destroyed subject to any condition specified. Any record may be retained beyond this time at the discretion of the collector.

2. Records not Included on this Schedule

To destroy a record which is presently not included on this schedule, the collector should submit a letter in duplicate to the supervisor of public records indicating the title, inclusive dates of each item, and alternate sources, if any, of the record and/or information contained in it.

3. Revision of State Retention Schedule

Please note that the state retention schedule is currently being revised. Upon completion of this revision, the new schedule will be mailed to each collector for insertion here.

NOTES

S A M P L E L E T T E R

July 1, 19__

Mr. John Doe, Supervisor
Division of Public Records
1701 McCormack Building
One Ashburton Place
Boston, Massachusetts 02108

Dear Mr. Doe:

This is to request authorization for the destruction of records included on Disposition Schedule DS-4-76 for Collectors as follows:

State Retention
Schedule Number

Inclusive Dates

4.48

January 1, 1980 - June 30, 1984*

4.10

January 1, 1975 - June 1, 1977

4.54

January 1, 1977 - December 31, 1982**

Very truly yours,

Signature of Legal Custodian

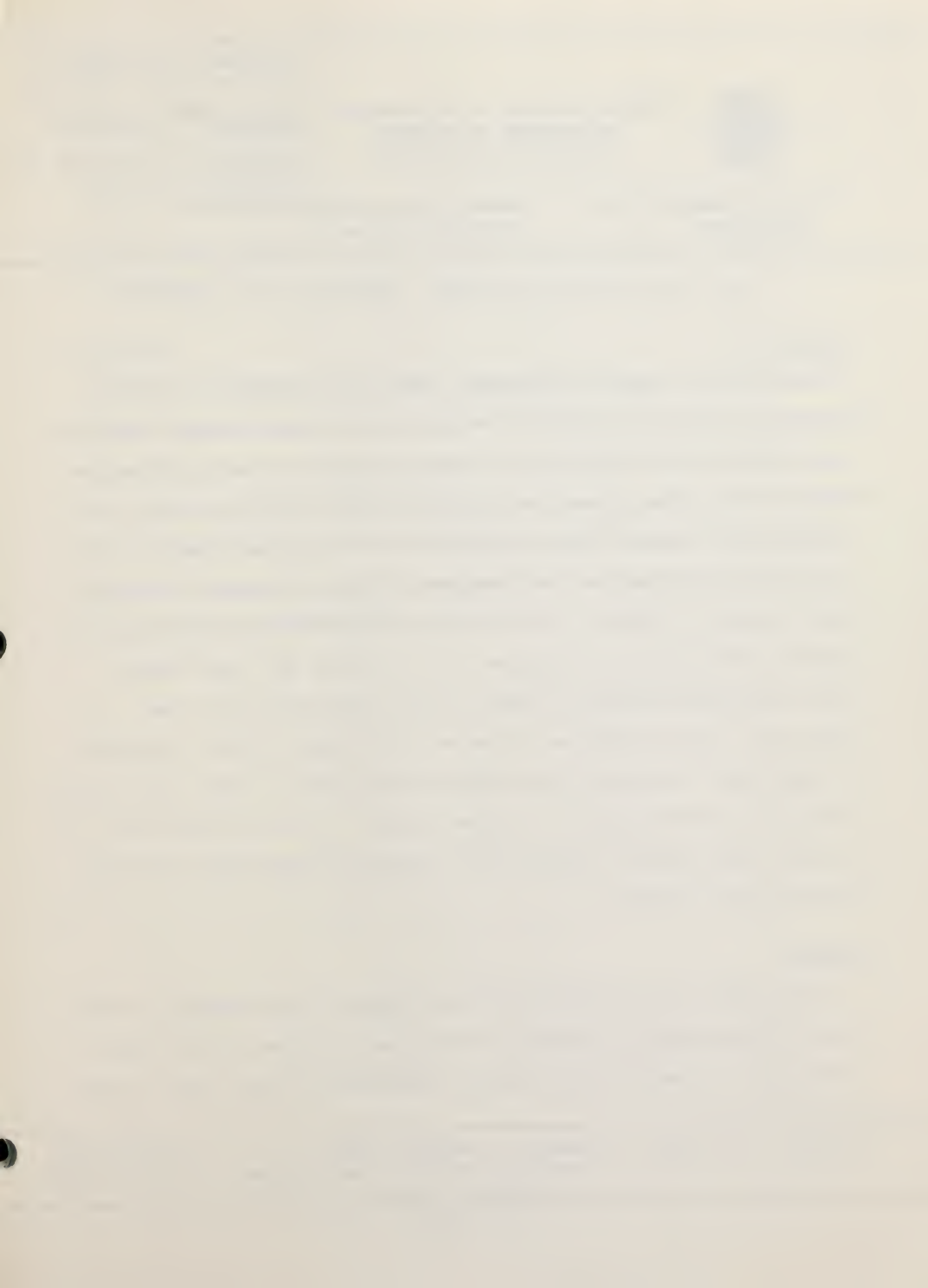
APPROVED:

Supervisor of Public Records

Date _____

* Last state audit or town/city accounts satisfactorily completed as of November 30, 1984.

**All levies through FY 1982 settled as of April 1, 1985.





THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

L. Joyce Hampers
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-215

Subject:

Turnover of interest to
Treasurer from the
Collector

Ch. 97 of the Acts of 1980 - Amends Ch. 60, Section 2

Summary

Section 2 of Chapter 60 charges every tax collector, constable, sheriff or deputy sheriff receiving a tax list and warrant from the assessors with the duties of (1) collecting the taxes and interest thereon, (2) paying them over to the city or town treasurer, (3) making a written return of his actions to the assessors, and (4) giving an account of all charges and fees collected by him to the treasurer. Chapter 97 of the Acts of 1980 amends the last sentence of Section 2 of Chapter 60 to clarify the requirements concerning the turnover of funds to the treasurer by the tax collector. It instructs a collector to pay over to the treasurer at least once a week all money received by him for taxes and interest during the preceding week or lesser period. It also directs him to pay over any interest "earned" as a result of depositing the taxes and interest received.

Purpose

This legislation clarifies the provision of law relating to the local tax collector's turnover of taxes and interest to the local treasurer. It makes clear that the collector must pay over to the

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

treasurer not only all taxes and interest collected from taxpayers but also any interest earned by the collectors on the funds in the interim.

Guideline

The clear implication of this provision is that a collector has the authority to place tax moneys and interest received thereon into an interest bearing savings account, a power that was questioned previously. It also emphasizes the fact that a collector must turn over currently any interest "earned" on those moneys rather than just that interest actually "received" as was the indication of Section 2 prior to the amendment.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

PROPERTY TAX BUREAU

INFORMATIONAL GUIDELINE
RELEASE NO. 85-201

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

SUBJECT:
Payment of Interest
on Abatements

INTEREST ON ABATEMENTS

GUIDELINES:

1. Property Tax Abatements. When a property tax abatement is granted under General Laws, Chapter 59, Section 59, any refund to the taxpayer must include simple interest at eight per cent per annum.

a. If the abatement is granted by the Board of Assessors, the interest is calculated from the due date or from the date the payment was actually made, whichever is later, to the date of the refund.

b. If the abatement is granted by the Appellate Tax Board or the County Commissioners, interest must be calculated from the date the tax was actually paid to the date of the refund.

2. Motor Vehicle Excise Abatements. In the case of a motor vehicle excise abatement, no interest is due the taxpayer if the abatement is granted by the Board of Assessors. If the abatement is granted by the Appellate Tax Board or the County Commissioners, simple interest at six per cent on the overpayment is due, calculated from the date of payment of the excise to the date the refund is paid.

3. Accounting for the Refund and Interest. Although the amount of property tax abated must be charged against the relevant fiscal year's overlay account, interest on a refund of such a tax cannot be charged to overlay. Instead, it should be charged to the interest on temporary loans account or any other suitable interest appropriation account with a sufficient balance.

If no interest appropriation account has a sufficient balance remaining, a transfer should be sought to the interest on temporary loans account, from either the reserve fund or by appropriation from overlay surplus. If such a transfer is not possible, the interest should be paid out of any available funds in the treasury and the amount of such payment should be raised in the next tax rate.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief (617) 727-4231
Francis T. Seifert, Asst. Chief (617) 727-0516

4. Payment. Upon receipt of the certificate of abatement from the Assessors, if a refund is due, the Collector should enter the refund on the Schedule of Tax Refunds (State Form 235 for property taxes, and State Form 236 for motor vehicle excise) and forward the form to the Auditor or Accountant.

DISCUSSION:

Apparently the practice in some municipalities is to pay interest on refunds only if the taxpayer expressly requests the money. Nothing in the law, however, conditions the payment upon a taxpayer's request. A taxpayer is entitled to receive the interest due at the same time he receives the refund of the tax or excise.

STATE TAX FORM 200 R. E.

COLLECTORS CASH 19 85 TAXES AND

FORM 01950 HOBBS & WARREN, INC.

1984 Date	Commitment		NAME AND ADDRESS OF PERSON ASSESSED	v	Amount Received	TAX	
	Page	Line					
10/27	C-1082		Pasquale Caprarella	✓	6,845,312 14 684,144.66 711 51	711 51	
1		1109	Hildur E. Carlson	✓	109 506	71 506	71
2		1146	Burnham Carter, Jr.	✓	146 838	43 838	43
3		1324	Alexander Ciriello	✓	1324 624	97 624	97
4		1460	Paul Collins	✓	1460 999	00 999	00
5	10/28	C-1542	John H. Conover	✓	1542 818	23 818	23
6		1731	Margaret Cullinane	✓	1731 384	60 384	60
7		1754	John Curran	✓	1754 574	01 574	01
8		D-1798	Frank A. Dahlstrom	✓	1798 715	35 715	35
9		1850	Carl F. Dau	✓	1850 753	81 753	81
10	10/29	D-2019	Vincent H. Demilio	✓	2019 292	28 292	28
11		2281	Thomas B. Donoghue	✓	2281 184	27 110	57
12		2299	Thomas B. Donoghue	✓	2299 633	29 559	59
13		F-2630	John P. Farrell	✓	2630 450	94 450	94
14		2684	Pasquale Ferzoco	✓	2684 556	32 556	32
15	10/30	F-2924	Ford E. Friend	✓	2924 411	52 411	52
16		G-3009	Thomas B. Gardiner	✓	3009 598	05 598	05
17		3126	Mary C. Gilbert	✓	3126 1456	57 1456	57
18		3127	Mary C. Gilbert	✓	3127 2060	49 2060	49
19		3270	Joseph S. Gonski	✓	3270 652	85 652	85
20	10/31	G-3368	Francis A. Grenier, Jr.	✓	3368 826	89 826	89
21		3395	Susan Grundy	✓	3395 3072	95 3072	95
22		H-3471	Frederick P. Hailer	✓	3471 402	86 402	86
23		3716	Constance Herman	✓	3716 692	13 584	59
24		3801	Stella F. Holmes	✓	3801 552	86 552	86
25							

ID ASSESSMENTS

Bttrmnts	Added Interest	Charges and Fees	PAYMENTS TO TREASURER	
			Date	Amount
3817 54				1
				2
				3
3880.62				4
3817 54				5
				6
				7
3246.00				8
				9
3817 54				10
4 9 61				11
3 64 09				12
3 64 09				13
3 64 09				14
1969.70				15
				16
3964 94				17
				18
				19
5179.48				20
3964 94				21
				22
				23
4 26 12				24
34 53 32				25
5 107.54				
4072 48				
			10-31-84 #19,770 89	
				11-31

TOWN OF DEDHAM

STATE TAX FORM 200 M. V.

COLLECTORS CASH 1985 MOTOR VEHICLE ASSESSMENT

	1985 Date	Bill No.	NAME AND ADDRESS OF PERSON ASSESSED	v	Amount Received	Excise	Charges and Fees
	6/8	1189	Gail Bowen	✓ 1189	831,694.23 12 16	830,030.34 7 50	1046.00 4.00
1		1234	John J. Bradbury	✓ 1234	32 93	27 50	4 00
2		1268	Claire M. Breen	✓ 1268	16 03	11 25	4 00
3		1305	Gary K. Brobst	✓ 1305	10 90	6 25	4.00
4		1306	Gary K. Brobst	✓ 1306	18 63	13 75	4 00
5	6/9	1683	Daniel Callanan	✓ 1683	831,784.88 17 33	830,096.59 12 50	1066.00 4 00
6		1847	John B. Carney	✓ 1847	25 14	20 00	4 00
7		1909	Esther C. Carroll	✓ 1909	18 63	13 75	4 00
8		2518	George L. Collard	✓ 2518	10 90	6 25	4 00
9		2519	George L. Collard	✓ 2519	12 16	7 50	4 00
10	6/10	2703	John F. Conroy	✓ 2703	831,869.04 21 23	830,156.59 16 25	1086.00 4 00
11		2816	Margaret Cosseboom	✓ 2816	13 43	8 75	4 00
12		3073	Paul F. Curran	✓ 3073	10 90	6 25	4 00
13		3100	Terry T. Curtis	✓ 3100	18 63	13 75	4 00
14		3172	Jodi Dalton	✓ 3172	18 63	13 75	4 00
15	6/11	3538	Elizabeth Y. DeRoethth	✓ 3538	831,951.86 12 16	830,215.34 7 50	1106.00 4 00
16		3543	Peter DeRoethth	✓ 3543	31 63	26 25	4 00
17		3626	John F. Diamond	✓ 3626	12 16	7 50	4 00
18		5853	Stephanie C. Haines	✓ 5853	14 30	10 00	4 00
19		7363	Jan Braun Knudson	✓ 7363	23 31	18 75	4 00
20	6/12	8753	Deborah George May	✓ 8753	832,045.42 15 58	830,285.34 11 25	1126.00 4 00
21		9026	Karen D. McGowan	✓ 9026	23 31	18 75	4 00
22		9867	Lauren E. Murphy	✓ 9867	23 31	18 75	4 00
23		10244	Oakdale Plumbing	✓ 10244	15 58	11 25	4 00
24		11142	Maryanne Podolski	✓ 11142	63 22	57 50	4 00
25					832,186.42	830,402.84	1146.00

D TRAILER EXCISE

Interest	Refund	PAYMENTS TO TREASURER		
		Date	Amount	
617.89				
66				
1 43				1
78				2
42 65	8/5/85			3
	10 90			
88				4
622 29				
83				5
1 14				6
88				7
416 65				8
66				9
626 45				
98				10
68				11
65				12
4107 88				13
88				14
630 52				15
66				
1 38				16
66				17
30				18
356 56				19
634 OF				20
33				21
56				22
56				23
358 33				
1 72				24
637 58				25
6/12/85 # 492 19				11-33

CITY OF REVERE

SCHEDULE OF CITY COLLECTOR'S PAYMENTS TO CITY TREASURER

City Auditor's Copy

SHEET No.

JUNE, 1985

TAXES:				INTEREST ON:			
Levy of 19 85				Taxes of 19 85			
Real Estate		21,500.00		Real Estate		132.67	
Personal		150.15		Personal		10.53	
				Taxes of 19 84			
				Real Estate		675.36	
Levy of 1984				In Personal		10.50	
Real Estate		17,435.94					
Personal		53.65		Taxes of 19 83			
				Real Estate		15.42	
				Personal			
Levy of 19 83							
Real Estate		312.71		Motor Vehicle Excise 1985		287.29	
Personal				Motor Vehicle Excise 19 84		57.68	
				Motor Vehicle Excise 19			
Levy of 19							
Real Estate							
Personal							
				COSTS ON:			
				Taxes of 19 85			
				Real		20.00	
				Personal			
				Taxes of 1984			
				Real		10.00	
				Personal			
MOTOR VEHICLE EXCISE:							
Levy of 19 85		15,678.55					
Levy of 19		1,385.75		Motor Vehicle 19 85		24.00	
Levy of 19				Motor Vehicle 19 84		14.00	
BAD CHECK PENALTY		54.00					
				Water Rates			
				Water Liens			
SPECIAL ASSESSMENTS:							
				DEPARTMENTAL ACCOUNTS RECEIVABLE			
				Health		642.00	
PARKING METER:		4,397.60		Veterans Services			
				Police Extra Details			
				Fire Extra Details			
CERTIFICATES:		1,680.00		Schools			
Carried forward				TOTAL		64,547.80	

THE BLAKE PRESS, BOSTON - PUBLISHERS

To the City Auditor:

REVERE, MASS., July 10, 19 85

The above is a detailed list of my receipts as City Collector, amounting in the aggregate

to Sixty-four thousand, five hundred and forty-seven dollars and eighty-cent ~~cents~~
 for collections June 1985, which I have paid to the City Treasurer, whose receipt I hold in my hand.

City Collector

YEAR 19 85

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISEFirst COMMITMENT
FIRST, SECOND, THIRD, ETC.

THE COMMONWEALTH OF MASSACHUSETTS

R E V E R E

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To JOSEPH W. DICARLO, Collector of Taxes
for R E V E R E in the County of SUFFOLK
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being Two hundred and fifty seven thousand six hundred and ten dollars and fifty-five cents (\$ 257,610.55-----).

And you are to pay over said excises and interest to George Anzuoni, Treasurer of Revere, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 10th day of July, 19 85

BOARD OF ASSESSORS

OF Revere

FISCAL YEAR
ASSESSORS WARRANT TO COLLECTOR
PERSONAL PROPERTY TAX

THE COMMONWEALTH OF MASSACHUSETTS

R E V E R E

NAME OF CITY ~~REVERE~~

OFFICE OF THE BOARD OF ASSESSORS

To JOSEPH W. DICARLO, Collector of Taxes
 for R E V E R E in the County of SUFFOLK
 NAME OF CITY ~~REVERE~~

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax assessed to each such person on PERSONAL PROPERTY as therein set forth, with interest, the sum total of such list being One hundred thirty-one thousand, three hundred thirty-three dollars and forty cents (\$131,333.40), which is the whole amount assessed to all persons known to us to be liable to taxation on PERSONAL PROPERTY situated in Revere
 NAME OF CITY ~~REVERE~~
 for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to George M. Anzuoni,
 Treasurer of Revere
 NAME OF CITY ~~REVERE~~, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 10th day of July, 1985

BOARD OF ASSESSORS

OF Revere

ASSESSORS WARRANT TO COLLECTOR
FARM ANIMAL, MACHINERY
AND EQUIPMENT EXCISE

THE COMMONWEALTH OF MASSACHUSETTS

REVERE
NAME OF CITY XXXXX

OFFICE OF THE BOARD OF ASSESSORS

To Joseph W. DiCarlo Collector of Taxes
for City in the County of Suffolk
NAME OF CITY XXXX

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the excise assessed to each such person on FARM ANIMALS, MACHINERY and EQUIPMENT, as therein set forth, with interest, the sum total of such list being Ten thousand, seventy four- dollars and sixty-three cents (\$ 10,074.63--).

And you are to pay over said excises and interest to George M. Anzuoni
Treasurer of Revere or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31—June 30 of the current year.

And if any person refuses or neglects to pay his excise for fourteen days after demand, without unnecessary delay you are to levy said excise by distress or seizure and sale of his goods, except tools or implements necessary for his trade or occupation, beasts of the plough necessary for the cultivation of his improved land, military arms, uniforms and equipments, utensils for housekeeping necessary for upholding life, and bedding and apparel necessary for himself and family. And the goods so distrained by you, you are required to keep, at the expense of the owner, for four days at least, and within seven days after the seizure you are required to sell them by public auction for payment of the amount due as provided by law, having first posted a notice of the sale in some public place in the town at least forty-eight hours before the sale; provided, however, that you may, if you shall see fit, once adjourn such sale for not more than three days, in which case you shall forthwith post a notice of such adjournment at the place of sale. And upon demand you are to give a written account of every sale on distress or seizure and of charges, and if said distress is sold for more than the amount due, you shall pay to the owner any surplus above the excise, interest, and charges and fees as provided by law. And if you cannot find sufficient goods on which the excise may be levied, you may take the body of the person assessed and commit him to jail until he pays the excise, interest, and charges and fees as provided by law, or until he is discharged therefrom according to law.

Or, under the provisions of General Laws, Chapter 60, Section 34, you may, after such refusal or neglect, issue your warrant to the sheriff or his deputies of the county, or the deputy collector of taxes or a constable of the town, wherein the person assessed has his usual place of abode or of business, directing them and each of them to distrain the goods or take the body of the person assessed and to proceed as required of collectors in like cases. But you may at your discretion, after the service of such warrant, allow the person assessed to go free for a period not exceeding fourteen days after said service, at which time, if said person does not pay his excise with all interest, charges, and fees due thereon, the officer to whom you commit such warrant shall then arrest him on the aforesaid warrant and commit him to the jail of the county where the arrest is made, or at the county wherein the town in which the excise is payable lies.

And in case you commit the person assessed to jail, you are required to give to the keeper thereof a certificate signed by you, stating that you have committed said person for non-payment of his excise for fourteen days after demand therefor, and for want of goods whereof to make distress, and also setting forth the amount said person is to pay for said excise, interest, charges, and fees.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 10th day of July, 1985

BOARD OF ASSESSORS

OF Revere

FISCAL YEAR
ASSESSORS WARRANT TO COLLECTOR
REAL ESTATE TAX

THE COMMONWEALTH OF MASSACHUSETTS

R E V E R E

NAME OF CITY ~~OXFORD~~

OFFICE OF THE BOARD OF ASSESSORS

To JOSEPH W. DICARLO, Collector of Taxes

for R E V E R E in the County of SUFFOLK
 NAME OF CITY ~~OXFORD~~

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax assessed to each such person on REAL ESTATE as therein set forth, with interest, the sum total of such list being Twenty-one million, eight hundred and eighty-eight thousand, nine hundred... dollars and fifty-nine cents (\$21,888,900.59...), which is the whole amount, exclusive of betterment and special assessments and of water liens, assessed to all persons known to us to be liable to taxation on REAL ESTATE situated in Revere, for state, county, city or town purposes, and for overlay.
 NAME OF CITY ~~OXFORD~~

And you are to pay over said taxes and interest to George M. Anzuoni, Treasurer of Revere, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 10th day of July, 1985

BOARD OF ASSESSORS

OF Revere

THE COMMONWEALTH OF MASSACHUSETTS

R E V E R E

NAME OF CITY, ~~XXXXXXXXXXXX~~

OFFICE OF THE BOARD OF ASSESSORS

July 10 19 85

To JOSEPH W. DICARLO, Collector of Taxes:

In accordance with the provisions of General Laws, Chapter 60, Section 19, you are hereby directed to collect forthwith, WITHOUT DEMAND OR NOTICE, by distress or imprisonment if necessary, whether the tax or excise is payable immediately or at a future date, a

19.85. Real Estate tax or excise

POLL - TANGIBLE PERSONAL PROPERTY - REAL ESTATE - MOTOR VEHICLE AND TRAILER EXCISE

assessed to JOHN JAKES in the amount of
Nine hundred and fifty-eight dollars and seventeen cents and committed
to you in the tax list herewith July 10, 19 85.

Board of Assessors

of _____ Revere

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION.

THE COMMONWEALTH OF MASSACHUSETTS

REVERE

NAME OF CITY ~~XXXX~~

OFFICE OF THE BOARD OF ASSESSORS

July 10, 1985

To Joseph W. DiCarlo, Collector of Taxes:

Relative to the 1985 Personal Property tax of ~~XXXXX~~
TANGIBLE PERSONAL PROPERTY — REAL ESTATE — MOTOR VEHICLE

to be assessed to Mary Hartman

in accordance with the provisions of Chapter 218 of the Acts of 1970 which amended Section

19 of Chapter 60, you are hereby directed to accept forthwith the above described tax ~~XXXXXX~~

in the amount of \$ 520.50, said payment to be receipted and applied

toward the payment of the tax.

Board of Assessors

of Revere

TO THE COLLECTOR OF TAXES:

STATE TAX FORM 146

THE COMMONWEALTH OF MASSACHUSETTS

NOTICE AND CERTIFICATE
OF ABATEMENT

MOTOR VEHICLE AND TRAILER EXCISE

Commitment No. 1001
REG. # 821-504
Pay And Tax

REVERE

OFFICE OF THE BOARD OF ASSESSORS

No. 123

JULY 10 19 85

This is to certify that the Board of Assessors has abated the amount of \$ 16.50
on a 19 85 MOTOR VEHICLE AND TRAILER EXCISE for a 1980 BUICK SKYLARK

assessed to:

MARJORIE SMITH
1 MELODY LANE
REVERE, MA 02151

ILLEGAL

STATUTORY REFERENCE

ORIGINAL EXCISE \$ 16.50
ABATEMENT \$ 16.50
ADJUSTED EXCISE \$*Plus interest
and costs,
if any.

The Board of Assessors of REVERE

No abatement can reduce the excise collected
to less than \$5.00 which is the minimum.
\$5.00

THIS FORM APPROVED BY DEPARTMENT OF REVENUE

STATE TAX FORM 147

PROPERTY ABATEMENT CERTIFICATE

Application No. _____

Commitment No. _____

Page and Line _____

Bill # 1001

TO THE COLLECTOR OF TAXES:

The Board of Assessors has allowed an abatement for the Fiscal Year
Ending June 30, 19...85, on 1 Leisure Lane

PROPERTY LOCATED AT STREET AND NUMBER

Assessed to owner of record

Pay to subsequent owner

Merilee Jones
1 Leisure Lane
Revere, Mass. 02151

Certificate No. 10

JULY 10 19 85

CLAUSE 22

STATUTORY REFERENCE

1-62-A
The Board of Assessors

REAL ESTATE

PERSONAL

OTHER CHARGES

TOTAL TAX

ORIGINAL TAX \$ 970.52

ABATEMENT \$ 175.00

ADJUSTED TAX

ABATEMENT
AGAINST 1ST
PAYMENT
87.501ST NET
PAYMENTABATEMENT
AGAINST 2ND
PAYMENT
87.502ND NET
PAYMENTTHIS ABATEMENT WILL BE DEDUCTED EQUALLY FROM EACH OF YOUR TWO TAX PAYMENTS
(REVISED 1979) THIS FORM APPROVED BY COMMISSIONER OF REVENUE (OTHER SIDE)

STATE TAX FORM 147E

PROPERTY EXEMPTION CERTIFICATE

Application No. _____

Commitment No. _____

Bill # 25

TO THE COLLECTOR OF TAXES:

The Board of Assessors has allowed an exemption for the Fiscal Year
Ending June 30, 19...85., on 10 Hillview Rd.

PROPERTY LOCATED AT STREET AND NUMBER

Assessed to owner of record

Pay to Applicant

LauraLee Perdue
10 Hillview Rd.,
Revere, Ma 02151

Certificate No. 10

July 10 19 85

Clause 22

STATUTORY REFERENCE

1-62-A
The Board of Assessors

REAL ESTATE

PERSONAL

OTHER CHARGES

TOTAL TAX

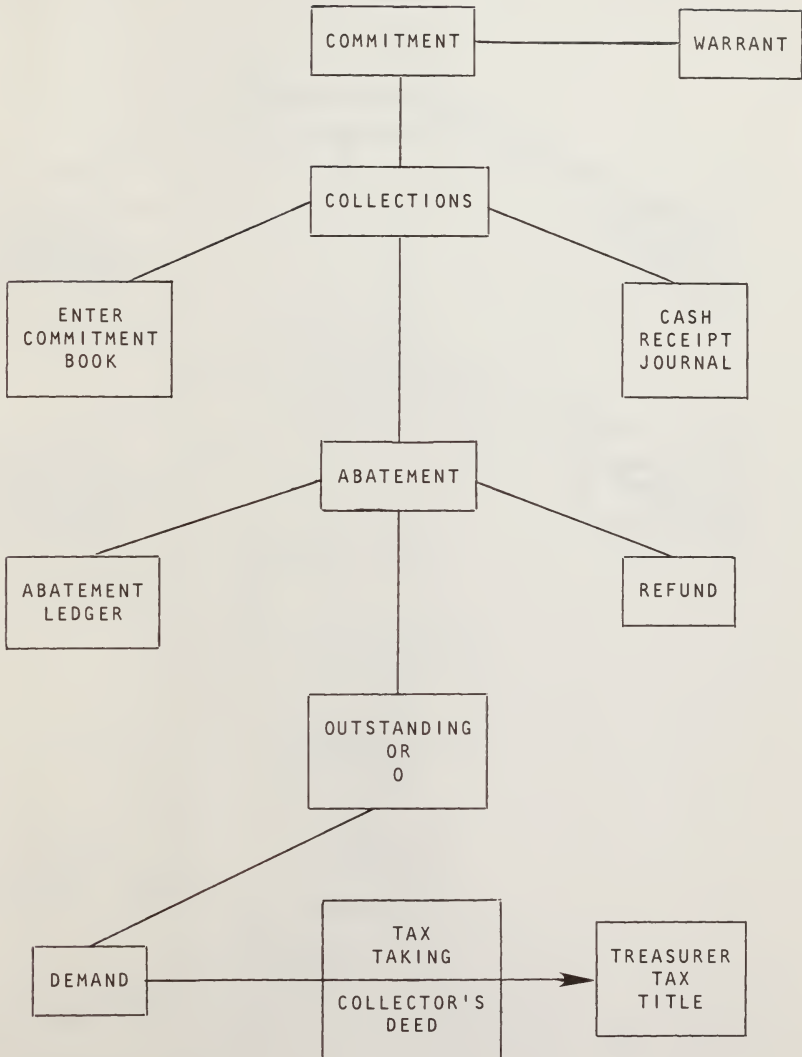
ORIGINAL TAX \$ 750.00

EXEMPTION \$ 500.00

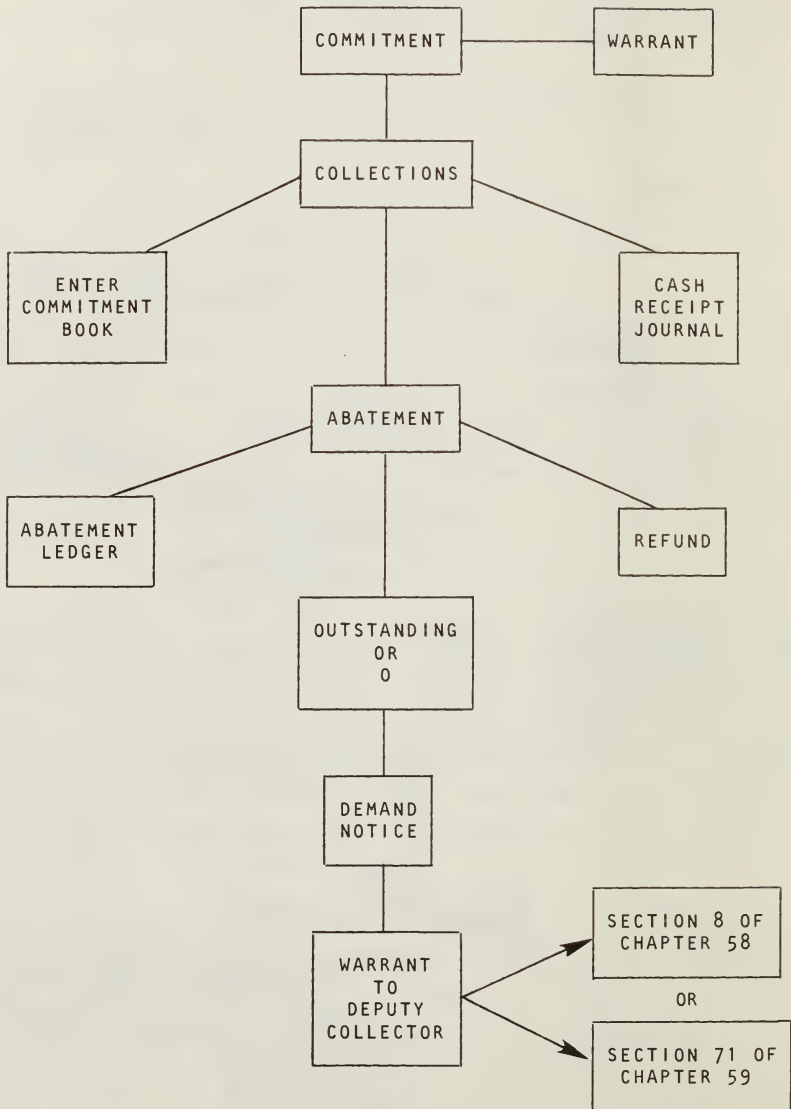
ADJUSTED TAX \$ 250.00

EXEMPTION
AGAINST 1ST
PAYMENT1ST NET
PAYMENTEXEMPTION
AGAINST 2ND
PAYMENT2ND NET
PAYMENTTHIS EXEMPTION WILL BE DEDUCTED EQUALLY FROM EACH OF YOUR TWO TAX PAYMENTS
(REVISED 1979) THIS FORM APPROVED BY COMMISSIONER OF REVENUE (OTHER SIDE)

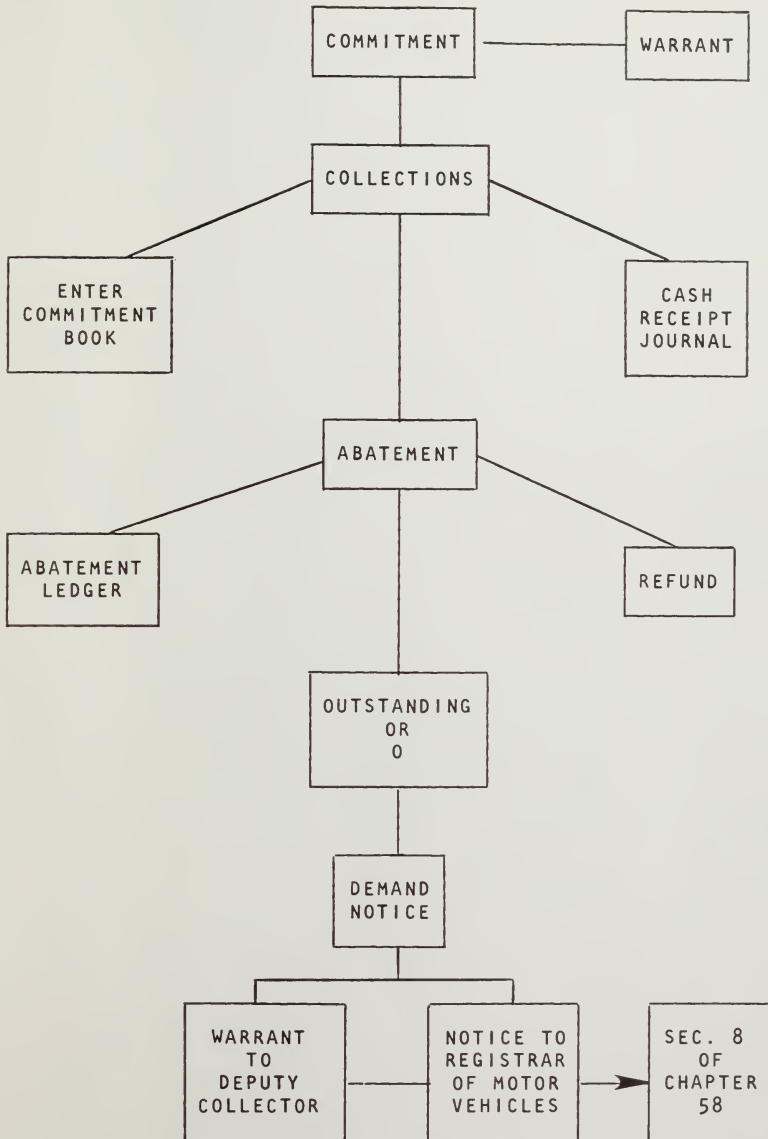
REAL ESTATE



PERSONAL PROPERTY TAX



EXCISE



III

COLLECTOR'S RESPONSIBILITIES

I. MAILING OF TAX BILLS

NOTES

A. THE TAX BILL [60:3,3A]

1. The collector, upon receiving the tax list (commitment) and the warrant duly and properly signed by the assessors, is responsible for sending a notice (tax bill) to each person assessed, resident or non-resident, of the amount of his tax. Notice must be postpaid, if mailed.
2. Since the sending of the notice or tax bill is the responsibility of the tax collector, it follows that the printing and the form of the tax bill are the responsibility of the tax collector. The collector should consult with the assessors regarding the form, content and printing of the tax bill, especially in view of the fact that in most cases the same firm which prints the commitment book for the assessors would be printing the tax bills also. It would be in the best interest of the community for both the collector and the assessors to arrive at a point of mutual agreement on this entire matter.
3. The form of the tax bill must be approved by the commissioner and its contents must comply with the provisions of Sections 3 and 3A of Chapter 60.

(see sample real estate, personal property and motor vehicle excise bills, pages V-14, V-20, and VI-15)

B. MAILING PROCEDURES

1. Post Office First Class Pre-Sort Discount
 - a. Each mailing must contain a minimum of 500 pieces.
 - b. There must be a pre-sort of 10 or more items to the same 5 digit zip code.
 - c. There is also a discount allowed for remaining pieces in groups of 50 or more pieces for the same first 3 digits of the zip code.

- d. Residue pieces not sorted to 3 or 5 digit zip codes may be counted toward the minimum 500 pieces. They do not qualify for the discount, but must be put in zip code sequence.
 - e. Pre-sorted mail must be trayed, bundled and identified.
 - f. Mail must be presented at the designated acceptance point in the post office during specified hours of acceptance.
 - g. There will be no pickup of any discount mail from any customers.
 - h. Annual pre-sort permit fee is only \$50.00 on a calendar basis.
 - i. Pre-sort slug for insertion into postage meter is available from the maker of the postage machine used. Provisions should be checked with the postmaster if the local collector is manually stamping bills.
2. Commitment Book

Enter the date the bills are mailed in the commitment book.

3. Affidavit of Mailing

The affidavit of mailing is a document prepared by the collector (State Tax Form 214, page 27) certifying the date of the mailing of the tax bill, and becomes prima facie evidence that the said bill was sent at the time and/or date so stated.

The original of the affidavit should be stamped, or in some manner authenticated, by the post office receiving the tax bill and of course, as with all affidavits, it should be notarized.

The original affidavit should be filed with the town or city clerk, with a copy to the commissioner (Chief of Property Tax Bureau) and one copy should be retained for the collector's files.

It is recommended that the collector prepare such an affidavit for each of his tax bill mailings, whether real estate, personal property or motor vehicle.

C. RETURNED BILLS AND ADDRESS CORRECTIONS

1. All bills returned should be segregated as to commitment and retained by the collector. Every avenue should be explored to find a proper address. The bill is still charged to the collector and requires much action before he can apply for relief. [58:8] When a correct address has been located, a note in the commitment book will save much time in handling further incorrect billing.
 - a. The address on the excise bill is furnished by the registry of motor vehicles from the application for registration filed by the owner of the vehicle. If the mail is returned by the post office, then it should be segregated and held in the office by the collector, and continued efforts made to locate correct address.
 - b. The address on a real estate or personal property bill is furnished by the assessors. If these bills are returned, the assessor's office should be notified.

II. HANDLING OF CASH AND CHECKS

A. HANDLING OF WINDOW PAYMENTS

1. Extreme care should be taken when receiving cash. Each transaction should be completed before attempting another.
2. There should be sufficient clerks on the window to handle the flow of traffic. It is important that one cashier handle each transaction separately. All cash should be counted in the presence of the taxpayers to avoid any misunderstanding. In the event of disagreement, call your supervisor. Keep the disputed amount separate from the rest of the cash.
3. The best advice for a cashier is to concentrate on the transaction until he is satisfied that all the cash is correct. Any check offered in payment must be made out to the municipality and be in the correct amount. Finally, the cashier should be sure that the total due has been paid. Errors are difficult to correct after the taxpayer leaves the window.
4. It should be a rule never to accept checks in excess of the amount of the bill to be paid.

5. It is helpful to have the taxpayer's address on the check.
6. Mark the check with the number of the bill being paid.
7. In busy times it is good practice to cut off a run frequently and make up a deposit of cash and checks which should equal the total of all bills included in the run, called "batch proofing."
8. Extreme care should be used in handling the receipts at the window. Cash and checks should be placed in the cash drawer immediately after each transaction. At no time should cash be in public view.
9. Each collector's office should have a burglar alarm but employees should be instructed not to attempt to move to set off the alarm when confronted by a hold-up.

B. OPENING THE MAIL

The person who opens the mail should carefully determine that the enclosed check is made out to the municipality, dated, signed and written for the amount shown on the bill.

1. If a discrepancy is found, the bill and check should be put to one side and processed in a separate run.
2. If no bill is enclosed, the item should be left separated until a duplicate bill from the file is located.
3. If a stamped envelope is enclosed, return the stamped receipt to the taxpayer. If no stamped envelope is enclosed, retain the stamped receipt.
4. At the opening of the mail, be alert for new addresses which should be set apart to be used for correcting addresses.
5. Many collectors find it advantageous to note the bill number(s) on the check. If any future questions arise as to what a check did or did not cover, having the bill number on the check usually resolves most questions.

C. PARTIAL PAYMENTS [60:22]

1. The minimum partial payment taken on real estate or personal property is ten percent of the total original bill, but no less than ten dollars.
(see State Tax Form 220, page 28)

2. An excise on motor vehicles is due in full 30 days after mailing. The best interest of the collector is served when he refuses any payment less than what has been levied by the bill.

D. RECEIPTS

1. Receipts are separated by type of tax or receipt and the total receipts of each day should be deposited.
2. It is well to note at this point that the collector should receipt a bill paid by check with a stamp "paid by check," as that bill is not technically paid until the bank has cleared the check and credited his account.
 - a. A caution before mailing receipts: whenever possible allow time for the check to clear the bank.
 - b. A further caution: only one receipt should be given. It is much safer at a future date to make a statement that the office records indicate the bill was paid on such a date.

E. DAILY DEPOSITS

1. The collector should make a daily deposit of all his receipts.
2. The checks and cash are listed separately on the deposit ticket. The checks should be listed so that in the event of one being returned, the collector will know for which bill the check was tendered.
3. It is important that the record of receipts shows the total collected for each type of commitment. In the case of real estate or personal property this would be the year of the tax. In the case of excise, the year and the number of the commitment will be totally separated since there may be a number of different motor vehicle excise commitments each year.
4. It is advisable to request a police escort when depositing money in the bank. It is also necessary to have insurance on the funds in transit.
5. During the periods of heavy collection, the collector should make frequent deposits. It is never a good practice to keep too much money in the office.

6. It is absolutely essential that the person representing the collector observe the bank teller in proving the deposit and demand that it be checked and receipted.
7. The collector should have available at all times a night deposit box so that he does not have to keep money in the vault overnight.

F. "LOCK BOX" AGREEMENTS [60:2A]

Collectors may, with the approval of the board of selectmen or the city/town council, authorize one or more banks to receive payments of taxes and other accounts payable to the city or town. The agreement with the bank may not be for more than 3 years. The designated bank processes such payments as if they had been made directly to the collector.

"LOCK BOX" agreements provide an opportunity for some communities to maximize interest earnings through the timely deposit of funds.

(I.G.R. 80-219 pages 16 and 17)

G. TREATMENT OF A BAD CHECK [266:37]

1. Re-deposit

The first step when a collector receives a bad check is normally to contact the taxpayer who draws it, inform him of the circumstances, and inquire if possibly the problem was a deposit in transit. If so, it is just a case of re-depositing the check to bring the matter to a close. In the event that the collector is unable to reach the taxpayer, a call to the bank on which the check is drawn might reflect whether or not there are now sufficient funds. If so, again the matter is easily brought to a conclusion. Many collectors especially in larger jurisdictions do not redeposit returned checks but send a letter such as that described in section 2.

2. Check returned a second time

Normally a check that is returned for "insufficient funds" a second time will have stamped across the face of it "Do Not Deposit Again." In this case, if the taxpayer can be reached and so advised, he should then be instructed that this debt can now only be liquidated with cash or a registered check and that this must be done within a very

short fixed period. (see sample letter, page 29)

3. Remedies

The following are several remedies available to the collector:

a. penalty imposed by the collector [60:57A]

If a check is returned to the collector for insufficient funds, the collector may impose a penalty in an amount equal to one percent of the amount of the "bad check" in addition to any other penalty provided by law. Notice and demand must be sent. If the amount of the check is less than five hundred dollars, the penalty shall be \$5.00.

(I.G.R. 80-210 pages 18 & 19)

Any person upon whom such a penalty is imposed may appeal to the commissioner. The commissioner shall abate the penalty if he determines that the taxpayer tendered the check in good faith with reasonable cause to believe it would be paid.

b. penalty imposed by the treasurer [44:69]

If a check which has been turned over to the treasurer is returned for insufficient funds, the treasurer may impose a penalty in the amount of one percent of the amount of the check, in addition to any other penalty provided by law. If such check is for less than five hundred dollars, the penalty shall be five dollars.

Within 60 days of the imposition of such penalty, the taxpayer may appeal in writing to the commissioner who shall abate the penalty if it appears that the check was tendered in good faith.

4. Handling of the Amount of an Uncollected Check

Failing any or all of the above efforts, the amount of the check should then be reversed "negatively" back through the cash book. The entry in the commitment book should be deleted and cross referenced to the "reversal" in the cash book, all having the effect of restoring the original charge back to an outstanding or unpaid account. The collector then proceeds forward from this point as he would with any other similar unpaid account. He must remember, though, that at this point his bank balance is actually his checkbook balance less the amount of the bad check. The

same compensating "negative" entry is going to have to be made in his "spread sheet," or classification of revenue sheet, so that that particular levy account will be brought into agreement for the next turnover to the treasurer. Thus, the check he cuts for the next turnover to the treasurer will be the total amount of the deposits for the turnover period less the amount of the bad check. In this way, he brings his bank balance back into agreement.

III. LIENS

A. MUNICIPAL LIENS

1. Researching and Preparation of Municipal Lien Certificate [60:23]

- a. Any person may request in writing that the collector furnish a certificate of all outstanding taxes and other assessments, including water rates and charges and charges due to municipal lighting plants, which constitute a lien on a parcel of real estate.
- b. The law gives the collector 10 days excluding Saturday, Sunday, and holidays to furnish the certificate.
- c. To secure the required information, the collector checks with the assessors, engineers, treasurer, and any other department which may impose charges which are liens. The collector should send a separate form to each board or department. Any unpaid charges for which there is a lien must be listed. The form should be dated and signed by the person furnishing the information. All forms should be retained.

(see I.G.R. 84-208 pages 23 and 24)

- d. It is important that due care be exercised and that all the information is current, as the recording of the certificate can discharge the lien for any charges, taxes, or assessments which do not appear thereon, (although the obligation of the person liable for payment is not affected.)

(see State Tax Form 290, page 30 and I.G.R. 80-217 pages 20-22)

2. Releasing "Estimated Betterment Assessments"

Some collectors have been asked how they can release "Estimated Betterment Assessments" which were originally placed on property long ago, for instance, when the municipality voted to accept a street as a public way and voted to "lay out the street." Estimates were then computed and placed as proportionate liens against every parcel of real estate that would have been "improved." For one reason or another the work was never done. Consequently no bills were sent, and after a number of years, liens for "Estimated Betterment Charges" are still listed at the registry of deeds or registered against the property.

There is absolutely nothing a collector can do about discharging these liens.

In order for these liens to be discharged, a town vote is required to abandon the project and a copy of the vote of the municipality must be recorded.

(State Tax Form 292, page 31)

3. Fees [60:23,23A]

- a. A collector in a city or town having more than 5000 inhabitants shall charge fifteen dollars for each certificate. The money shall be paid into the town treasury.
- b. A collector in a town having fewer than 5000 inhabitants, if permitted by local by-law, may keep the fees for his personal services. [60:23]

(I.G.R. 81-237 pages 25 and 26)

- c. In a city or town accepting the provisions of Section 23A of Chapter 60 the following fees apply:

Single family residence	\$10.00
Two family residence	\$20.00
Three family residence	\$30.00
Four or more family residence	\$40.00
Commercial, industrial or public utility structure	\$100.00
Farms, forest land and all real property	\$ 50.00

In no case shall the fee exceed one half of one percent of the assessed value of the real estate

and money so received shall be paid into the town treasury.

4. Discharge of Lien [60:23]

- a. A certificate issued after January 1, 1981, may be filed for record or registration within ninety days after its date. If so filed it shall discharge the parcel of real estate specified from all the liens for any charge, tax or assessment which does not appear thereon except those for which registration or evidence of taking or sale by the municipality have been filed.

(I.G.R. 80-217 pages 20-22)

- b. The register of deeds shall record such certificate upon payment of a fee.

5. Name of New Owner(s) and New Address of Seller

The request for a Municipal Lien Certificate in most cases, other than for reasons of refinancing, indicates that the property is going to be conveyed to a new owner(s). For purposes of updating records promptly, the collector must seek the seller's new address, particularly if he has been a troublesome excise tax account, and the name of the new property owner. Many collectors have devised a simple form requesting the names and mailing address of new owners, if other than the location of the property, and the new mailing address, if obtainable, of the sellers. He forwards this information to the attorney or bank requesting the Municipal Lien Certificate, and also encloses a stamped, return addressed envelope to expedite action.

B. ASSET ACCOUNTS AND CONTINUATION OF LIENS [60:37A,95]

1. Continuation of Lien [60:37A]

a. reason to use

- 1) This procedure is used to extend the real estate tax lien beyond its normal expiration date (3 years from October 1 of the year of assessment). It is usually used when the tax collector is of the opinion that a valid tax taking cannot be made.

2) The reasons which could prevent a valid tax taking are:

- a) the taking would be prohibited by state or federal law
- b) any injunction or other action of, or proceeding in, a federal or state court
- c) action of any administrative body.

3) This procedure is most often used in bankruptcy and reorganization proceedings, especially those involving railroads. It is also frequently used in disputed land damage cases where a land taking has been recorded but the pro-tanto damage award and the validity of the taking are contested. It is often several years before such cases are finally resolved.

b. procedure

In such cases or other similar ones, the collector should file a Form 291 in the registry of record or registration, as the case may be, stating the amount of the tax, year for which assessed and on what date the listed owner was assessed. He should also include why, in his opinion, a sale or taking cannot be legally made. The fee for this recording shall not be added to or become part of the tax due. This instrument will have the effect of extending time (beyond the limits of Ch. 60 Sec. 37 as amended) within which sale or taking can be lawfully made by continuing the lien until payment or abatement of the stated unpaid amounts.

(Form 291, page 32)

c. collector's liability

It is important to note that the filing of this instrument does not discharge the collector from liability upon his bond. Within six (6) months after being notified that the disability (legal restriction against sale or taking) has been removed he must proceed to sell or take the parcel of real estate in question.

d. removal of lien

Upon payment or abatement of the above tax, the collector shall cause a statement of renunciation of all rights (Form 292) to be filed at the registry of recording or registration, as the case may be. The same provisions that applied to the original recording instrument also apply with that of the renunciation of all rights statement. (Form 292 page 31)

2. Creation of Asset Account - Taxes in Litigation

a. petition to be allowed to transfer to an asset account

Following the recording of the above described Form 291 (Continuation of a Lien) the collector shall petition the commissioner to be allowed to transfer the unpaid tax in question to an asset account, "Taxes in Litigation," until such time as the tax's collectibility is adjudicated. The commissioner, in his wisdom, and upon the facts presented by the collector, may certify that the tax is uncollectible because of judicial order, decree, or other similar reason. In so doing, the commissioner discharges the collector from the liability of his existing bond without fault. The collector must then give a separate bond in whatever sum and form the commissioner prescribes or approves.

b. transfer to "Taxes in Litigation"

Upon the commissioner's written certification, the collector must see that an entry is made in the commitment book against the tax to close that account. He must then transfer entry to "Taxes in Litigation," an asset account set up in the department receivable commitment book or a separate commitment book established for this purpose. Finally, he must notify the accounting officer to set up a similar ledger account and transfer this amount from the levy to the asset account.

c. taxes unpaid in subsequent year

If the tax for any subsequent year on this account removed is not paid, Form 291 (Continuation of Lien) must again be recorded stating the same information as the original instrument as well as the tax amount for this subsequent year. Upon the recording of Form 291 the commitment book shall be cleared with the proper entry and transferred to the asset account as had been done

previously. The collector should again immediately give separate bond in whatever form and sum the commissioner shall prescribe and approve. These procedures must continue in each subsequent year until the tax is either paid or abated. (see Form 291 page 33)

d. closing out asset account

When the asset account has finally been closed out, Form 292 (Renunciation of All Rights) must be duly filed at the registry of recording or registration, as the case may be. [60:95]

C. DEMOLITION LIENS [139:3A]

1. When to Use

"...if the owner or authorized agent fails to comply with an order under M.G.L. Chapter 139 Sec. 3, Chapter 143 Secs. 6-7 or Secs. 124-125 of the State Building Code and the city or town demolishes or removes any burnt, dangerous, or dilapidated building or structure from said property, a claim for the expenses of such demolition or removal, including cost of leveling the lot to a uniform grade or by a proper sanitary land-fill shall constitute a debt due the city or town upon the the completion of the demolition or removal and the rendering of such account therefore to the owner or authorized agent, and shall be recoverable from such owner in an action of contract..."

2. Procedures

a. preparation of statement of costs

A statement of costs including all costs incurred must be drawn. This is usually prepared by, or with the help of the city solicitor/town counsel and signed by the mayor/selectmen. The building inspector, health agent or fire chief, depending on the jurisdiction under which the building was demolished, would assist in the preparation.

b. filing at Registry of Deeds

This claim statement, without interest, is filed within 90 days after the debt becomes due, with the registry of deeds or record of registration, as the case may be, in the county or district where the land lies. Such a lien will take effect upon filing of this statement and continue for two years from the October 1st next

following the date of filing.

c. commitment

Within a reasonable time after making the claim (filing the lien) the mayor/selectmen will certify to the assessors the list of claims upon the parcel(s) of real estate. The assessors will then commit such claims together with a tax warrant to the collector of taxes.

d. collection

The collector should send notice (some form of a bill) for the committed amount to the record owner of the preceding January 1st, as shown on the commitment sheet for this lien, as provided in Chapter 59.

Demand for the costs of the demolition are handled the same as any betterment.

The collector has the same powers and is subject to the same duties with respect to the claim as in the annual tax upon real estate. The provisions of law relative to the collection of such annual taxes, the sale or taking of land for nonpayment, and the redemption of land so sold or taken apply to such a claim. At the time in each year when a collector certifies unpaid betterment to the assessors, he shall also certify to them any amounts of unpaid special assessments (i.e., demolition liens) as reflected from the unapportioned betterment or special assessment commitment book. This charge, plus any appropriate accumulated interest, then becomes part of the annual tax bill on this property when committed to the collector, and is treated accordingly.

e. removal of lien

Such a lien may be dissolved by filing a certificate from the collector of the city or town which shows that the debt for which the lien attached (with interest and costs) has been paid or legally abated.

The certificate is filed with the registry of deeds in the county where the land is located.

NOTES



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

L. Joyce Hampers
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-219

Subject:

Authorization of banks to
receive payments of taxes
and accounts payable to
a city or town

Ch. 187 of the Acts of 1980 - Amends Ch. 60 by
inserting Section 2A after Section 2

Summary This is known as the "Lock Box" Act

The provisions of this act allow city and town collectors, with the applicable approval of city councils and boards of selectmen or town councils, to enter into agreements for not more than 3 years with one or more banks (as defined in Chapter 167) or a national banking association to receive payments of any taxes or other accounts payable to the city or town. The act specifies that any agreement entered into shall provide that any tax or other account received by a designated bank shall be processed in the same manner as if such payment had been made directly to the office of the collector.

The act further provides that all such payments to the bank shall be subject to applicable provisions of Chapters 44, 60 and 60A of the General Laws. The act also provides that a designated bank or banks shall indemnify the applicable cities and towns and the officers, agents and employees thereof for any losses sustained by it or them on account of its negligence or failure to faithfully perform its duties and obligations pursuant to any such agreement.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief
Francis T. Seifert, Asst. Chief

617-727-4231
617-727-0516

Purpose

The purpose of this Act is to allow for the more efficient and expedient collection and handling of funds paid to the city or town in the form of taxes or other accounts payable.

The legislation would provide a greater opportunity for some communities to maximize interest earnings through a timely deposit of funds.

Guideline

In order to enter such an agreement under this newly enacted law, the collector of taxes must receive approval from either the city council, the board of selectmen or the town council in a municipality having a town council form of government.

The agreement may be entered into with one or more banks for a period of not more than three years. The agreement may provide that the bank will be designated and authorized to receive payments of any taxes or other accounts payable to such city or town. Upon receipt of these payments, they will be credited in the same manner as if they were received at the office of the collector of taxes on that same day.

It is recommended that any tax collector who plans to enter an agreement with a bank authorizing the bank to receive taxes and other accounts due the city or town be certain that the duties and functions to be performed by the bank are clearly understood by both parties and expressly set forth in the agreement and that the liability of the bank for negligence or lack of faithful performance is also clearly set forth.



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PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-210
Subject:

Penalty for tendering bad
checks in payment of vari-
ous taxes, fees and
charges

Ch. 282 of the Acts of 1979 - Amends Ch. 60 by adding Section 57A

Summary

This provides that if a person makes payment of any tax, interest, penalty, municipal fee or other charge by a check which is not duly paid, a penalty must be paid by such person in the same manner as the tax or other amount for which the check was payment. The penalty is in addition to any other penalties provided by law.

The amount of this penalty is equal to 1% (one percent) of the amount of such check, except that if the check was for under \$500, the penalty will be five dollars.

Notice of the penalty and demand for payment must be given to the person by the city or town tax collector. The person upon whom the penalty has been imposed has the right of appeal to the Commissioner. If the Commissioner finds that such person tendered the check in good faith and with reasonable cause to believe that the check would be paid, the Commissioner will abate the penalty.

Purpose

The purpose of this Act is to encourage payment of a tax, interest, penalty or other charge due under General Laws, Chapters 59-61A, Chapter 80 or for any other municipal services, by imposing a penalty

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if such person knew or had reason to believe that the check would not be paid. This penalty should encourage proper payment and reduce the time and effort expended to collect amounts due.

Guideline

The tax collectors of each city and town should now be aware that when a check in payment of certain taxes, interest, penalties or other charges is dishonored, that notice and demand for payment of the original amount due plus the penalty should be given, and upon such notice and demand the payment will be due immediately. It should be noted that this additional amount is a penalty and not a collector's fee.



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DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

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DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-217

Subject:

Restriction of municipal
lien certificate

Ch. 412 of the Acts of 1980 - Amends Ch. 60, Section 23

Summary

Under G.L. Ch. 60, section 23 prior to amendment by Ch. 412 of the Acts of 1980, an application could be filed with the collector of taxes requesting that a certificate (statement of liens) be issued stating all taxes, assessments, water rates and charges that at the time constitute liens upon a parcel of land.

Upon the filing of this statement of liens (certificate) for record or registration, the certificate will operate to discharge the parcel of real estate from liens for those taxes, assessments, rates and charges not indicated on such certificate.

Prior to amendment there were certain taxes, assessments, rates and charges excepted from this discharge provision. Those taxes, assessments, rates and charges which prior to amendment would not be discharged included taxes, assessments, rates and charges

- (1) which accrued within the three years immediately preceding the date of the certificate or
- (2) which are included in a tax title account or

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- (3) which are taxes, assessments, rates and charges concerning which a statement has been filed by the collector under G.L. Ch. 60, section 37A that a sale cannot be legally made.

If a tax, assessment, rate or charge was included within one of these above categories, it would not be discharged by filing the certificate as provided in G.L. Ch. 60, section 23 prior to amendment.

Chapter 412 of the Acts of 1980 eliminates exception number 1 above with the result that taxes, assessments, rates and charges which accrued within the three years immediately preceding the date of the certificate will be discharged upon the filing of the certificate.

Additionally, the time within which the statement of liens (certificates) may be recorded is extended from 30 days to 90 days. Therefore, if a certificate issued after January 1, 1981 is filed within 90 days after its issuance (no longer 30 days), it will operate to discharge the parcel of real estate from all liens except as specified in the statute.

Purpose

The purpose of this legislation is to require the issuance of certificates of municipal lien which will discharge the lien for all taxes, assessments, rates and charges which are not listed on the certificate except such liens as appear of record in the Registry of Deeds.

The Legislation recognizes the need of a purchaser of real estate to obtain a certificate listing liens for municipal taxes and charges which is complete and accurate.

Guidelines

Section 23 as amended only applies to statements of liens (certificates) issued after January 1, 1981.

It should be noted that any statement of lien (certificate) issued under section 23 will not affect the obligation of any person liable for the payment of any tax, assessment, rate or charge because such person was the assessed owner at the time the lien became effective.



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DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
Release No. 84-208

Subject:
Municipal Lien Certificates
G.L. Ch. 60 S. 23, 23A

PREPARATION OF MUNICIPAL LIEN CERTIFICATES

G.L. Chapter 60, Sections 23, 23A

Upon written application, a tax collector of a city or of a town having more than 5,000 inhabitants is responsible for the preparation of a certificate listing all unpaid municipal taxes, assessments and charges which constitute a lien on the parcel. The certificate must be issued within 10 business days. The fee is \$15, except in municipalities that have accepted G.L. Ch. 60 S. 23A. (That section establishes a fee scale based on the use classification of the parcel in question.)

GUIDELINES:

The certificate should list all unpaid municipal charges for which a lien on the parcel exists as of the date the certificate is issued.

Property taxes or betterments which may constitute a lien before the actual amount of the assessment has been ascertained should be listed whether or not the amount is known and, if the amount is unknown, that fact should be noted on the certificate.

Water, sewer and municipal light charges, which may be liens under provisions of Ch. 41, Sections 42A and 42B, Ch. 83, Sections 16A and 16B, and Ch. 164, Sections 58B and 58C, do not become liens until the day after the date the payment is due; consequently, they are not to be entered as unascertainable amounts. For if the due date has passed without payment, the amount is fully ascertainable. If the due date has not yet passed, no lien would have arisen and so should not be listed in any event.

PROCEDURES:

When an application for a certificate is received, the collector's office should forward to the assessors and to all boards and departments authorized to assess charges,

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Francis T. Seifert, Asst. Chief (617) 727-0516

a form upon which to report any unpaid charges for which there is a lien. For water, sewer and light charges, the bills must be both unpaid and overdue in order for a lien to exist. A separate report form should be sent to each board or department in order to expedite the information gathering process.

If a taxpayer wishes to pay a charge that may be secured by a lien when he applies for a certificate or while the application is pending, it would be prudent to require payment either in cash or by certified check; if a personal check is accepted and does not clear, the issuance of a lien certificate without an entry for the charge in question could cause the city or town to lose its lien.

In the event the collector is unable to determine whether a particular tax or charge has been paid, the amount should be listed as unpaid on the certificate. Thereafter, if the person liable for the charge can show that it had in fact been paid before the issuance of the certificate, a corrected certificate should be issued without any additional fee. Nothing should be written on the certificate indicating doubt as to whether or not a payment has been made. Disclaimers such as "Unsure whether second half bill has been paid" are to be avoided. Such notations may create ambiguity as to what claims there are on the parcel, thereby defeating the purpose of the municipal lien certificate.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

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COMMISSIONER

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DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 81-237
Subject:

Municipal lien
certificate fees

July 13, 1981

RETENTION OF MUNICIPAL LIEN
CERTIFICATE FEES BY COLLECTORS

A question has been raised concerning the circumstances in which collectors may retain fees received for the issuance of municipal lien certificates, instead of paying such fees into the municipal treasury. This release is issued to answer that question by clarifying the effect of General Laws, Chapter 60, Sections 23 and 23A.

ISSUE

When may collectors retain municipal lien certificate fees, and when must they pay such fees into the municipal treasury?

CONCLUSION

Municipal lien certificate fees must be paid into the treasury in all municipalities except towns which have fewer than five thousand inhabitants, which have not accepted the provisions of General Laws, Chapter 60, Section 23A, and which have enacted local by-laws permitting the collectors to retain such fees.

REASONING

The general provision governing municipal lien certificate fees is General Laws, Chapter 60, Section 23. This section requires collectors to pay the fees into the municipal treasury, but provides an exception whereby the collector for any town of fewer than five thousand inhabitants, if permitted by local by-law, may keep such fees. The wording clearly shows that a by-law expressly allowing the retention of such fees by the collector is a precondition of such retention, and in the absence of such a by-law the retention of the fees by the collector is unlawful. In a municipality, which has accepted it, section 23A of General Laws, Chapter 60 (Ch. 956 of the Acts of 1977) is the applicable provision governing municipal lien certificate fees. Like section 23, it requires the fees to be paid into the municipal treasury, but unlike section 23, it provides no exception. Therefore, if a

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municipality has accepted the provisions of section 23A, all municipal lien certificate fees must be paid into the municipal treasury, local by-laws to the contrary notwithstanding, and irrespective of the population of the community.

GUIDELINE

The general rule is that municipal lien certificate fees must be paid into the city or town treasury. In order for a town collector to retain such fees, all of the following conditions must be met: the town must have fewer than five thousand inhabitants as determined by the last national or state census; the town must not have accepted the provisions of Section 23A of General Laws, Chapter 60; the town must have adopted a by-law permitting the retention of such fees by the collector.

NOTE. — Make a separate affidavit as to time of first sending tax bills under each commitment.

STATE TAX
FORM 214

AFFIDAVIT AS TO TIME
OF FIRST SENDING TAX BILL

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

I, _____, Collector
Deputy Collector of Taxes for the
City of _____ in the County of _____, hereby
make affidavit that on _____, 19____, I sent notice of the amount of his tax to each person
assessed whose name appears on the list of 19 _____. Taxes committed
to the Collector of Taxes by the Board of Assessors with a warrant dated _____, 19____.

Each such notice was sent by mail postpaid, directed to the town where the assessed person
resided on January 1, 19 ____, or, if such person resided in a city, directed, if possible, to the street and
number of his residence.

_____, Collector
Deputy Collector of Taxes

for the City
Town of _____

THE COMMONWEALTH OF MASSACHUSETTS

_____, SS. _____, 19 ____

Then personally appeared the above-named _____,
Collector
Deputy Collector of Taxes, and made oath that the foregoing affidavit by him subscribed is true. be-
fore me,

Notary Public — Justice of the Peace

My commission expires _____ 19 ____

FORM 220
PAYEE'S RECEIPT

THE COMMONWEALTH OF MASSACHUSETTS

RECEIPT FOR
PARTIAL PAYMENT

Anywhere No. 46
OFFICE OF THE COLLECTOR OF TAXES Page 2 Line 3

RECEIVED FROM Joseph O'Neil
Three hundred Dollars to be applied as indicated below
toward the payment of a 1984 TAX assessed to Joseph and Mary
O'Neil

PERSONAL \$
REAL ESTATE \$ 300.00

August 9 1985

George Moore
Collector of Taxes

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION
HOBBS & WARREN, INC., BOSTON FORM 01828

FORM 220
COLLECTOR'S COPY

THE COMMONWEALTH OF MASSACHUSETTS

RECEIPT FOR
PARTIAL PAYMENT

Anywhere No. 46
OFFICE OF THE COLLECTOR OF TAXES Page 2 Line 3

RECEIVED FROM Joseph O'Neil
Three hundred Dollars to be applied as indicated below
toward the payment of a 1984 TAX assessed to Joseph and Mary
O'Neil

PERSONAL \$
REAL ESTATE \$ 300.00

ASSESSMENTS (ADDED TO TAX BILL)

UNAPPORTIONED	<input type="checkbox"/>	MOTH	
APPORTIONED	<input type="checkbox"/>	STREET SPRINKLING	
UNAPPORTIONED	<input type="checkbox"/>	SEWER	
APPORTIONED	<input type="checkbox"/>	COMMITTED INTEREST	
UNAPPORTIONED	<input type="checkbox"/>	SIDEWALK	
APPORTIONED	<input type="checkbox"/>	COMMITTED INTEREST	
		STREET BETTERMENT	
		COMMITTED INTEREST	
		WATER LIEN	
		COMMITTED INTEREST	
		INTEREST	
		CHARGES AND FEES	

August 9 1985

George Moore
Collector of Taxes

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION
HOBBS & WARREN, INC., BOSTON FORM 01829

145

REASONS CHECK BEL. *April 1, 85* 53-180-1
113

PAY TO THE ORDER OF *City of Revere* \$ *154* ^{*70*}/_{*100*}

One Hundred Fifty - Four ^{*70*}/_{*100*} DOLLARS

MALDEN TRUST COMPANY
MALDEN MASSACHUSETTS
APR 03 1985
MALDEN MASSACHUSETTS
FOR *603-082*

⑆01301604⑆ ⑆26055196⑆ 0145 ⑆0000015470⑆

City Hall
281 BROADWAY
REVERE, MASS 02151
284-3600
e of the City Collector

April 9, 1985

Revere, MA 02151

Dear Mrs. *[redacted]*

Your check dated April 1, 1985 has been returned to this office by your bank for insufficient funds. This check for \$154.70 was to have paid a water bill #603-082 which now remains unpaid.

Please send a certified check or money order for \$154.70 plus another check for \$5.00 as required by Chapter 60 Section 57A of the General Laws of Massachusetts immediately, in order to avoid further charges on this account.

Joseph W. Di Carlo
Joseph W. DiCarlo
City Collector

TOWN OF DEDHAM

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

No 13

PAID BY
 the sum of Fifteen Dollars under General Laws, Chapter 60, Section 23, as amended by the Acts of 1978,
 Chapter 534, for a Certificate of Municipal Lien assessed to on real estate
 at
, 19 Collector of Taxes.

STATE TAX
FORM 380CERTIFICATE OF MUNICIPAL LIENS
GENERAL LAWS, CHAPTER 60, SECTION 23 AS AMENDED

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF DEDHAM

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

Attys. Hill and Plakias
 P.O. Box # 62
 Dedham, Mass. 02026-0062

No 13
 April 11, 1985

COPY

It is hereby certified from available information that hereinafter listed are all taxes and assessments, water rates and charges, which on the above date constitute liens on the parcel of real estate specified in your application dated April 5, 1985.

THE AMOUNTS NOW PAYABLE on account of such real estate so far as they are fixed and ascertained are itemized below. Any amount not ascertainable is so stated.

DESCRIPTION OF REAL ESTATE

Description should be sufficiently accurate to identify the premises. In the case of registered land, certificate of title number must be given.

14,000 sq. ft. of land at 57 McDonald St. with Buildings thereon, being Lot 22 shown as Plot 17 on Map # 158 and recorded in Norfolk Deeds Book 5361 on Page 497.

VALUATION: January 1, 1984: HOUSE \$ 33,300. SHED \$ 200. LAND \$ 12,200.

NAME OF PERSON ASSESSED A-1 Rover Tree Service Inc.

LOCATION OF PROPERTY 57 McDonald Street

	To 6/30/83	To 6/30/84	To 6/30/85
TAX	1st- PAID..\$ 403.60	1st- PAID..\$ 417.25	1st- PAID..\$ 439.40
Interest	2nd- PAID..\$ 403.59	2nd- PAID..\$ 417.25	Due 5/1...\$ 439.40
Charges and Fees			
TAX TITLE			
ASSESSMENT			
Moth			
Street Sprinkling			
or Cleaning			
Sewer	PAID..\$ 49.15	PAID..\$ 49.15	PAID..\$ 49.15
Sewer Charges			
Sidewalk			
Street Betterment			
Other Liens			
Committed Interest	PAID..\$ 9.12	PAID..\$ 6.41	PAID..\$ 3.70
WATER LIEN Assessed by, or Benefit	No Municipal Water Department-See Dedham Water Company-Dedham		
DISTRICT TAX			
TOTAL			

Apportioned betterment assessments not yet due: \$ 49.15 * \$ \$
 INTEREST FROM OCTOBER 1 TO BE ADDED NO. SEWER NO. SIDEWALK NO. STREET

I have no knowledge of any other lien outstanding * Plus 6% interest from 10/1/84 to date of payment

Improvements have been voted, with regard to which there will probably be liens as follows:

Unpaid water rates and charges to \$

Wendell F. Clement, Collector of Taxes for TOWN OF DEDHAM
 NAME OF CITY OR TOWN

THE COMMONWEALTH OF MASSACHUSETTS

Anywhere

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

RENUNCIATION OF RIGHTS UNDER STATEMENT TO CONTINUE MUNICIPAL LIEN

All rights under a statement filed for record registration on August 1, 1985, with South Middlesex Registry of Deeds, Book 12345, Page 517, Document No. 606124, Certificate of Title No. 509834, are hereby renounced.

Said statement was filed pursuant to General Laws, Chapter 60, Section 37A, to continue, until abatement or payment, the lien for the tax assessment assessed for the year 1984 on Jan 5, 1985 to

Richard Roe

NAME OF PERSON OR PERSONS ASSESSED

upon the following described land:

DESCRIPTION OF LAND

[The description must be sufficiently accurate to identify the premises. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.]

Land as described in map of Board of Assessors of town of Anywhere as Lot 22A, Map 32 and recorded in South District, Middlesex County Registry of Deeds Book 44728 page 364.

John Smith

Collector of Taxes for the City of Anywhere

THE COMMONWEALTH OF MASSACHUSETTS

Middlesex County, ss. August 20, 1985

Then personally appeared the above-named John Smith, Collector of Taxes for Town of Anywhere, and acknowledged the foregoing instrument to be his free act and deed, before me,

Alonzo Colaneri

Notary Public — Justice of the Peace

My commission expires Oct. 26, 1990

, 19, at o'clock and minutes M.

Received and entered with Registry of Deeds, Registry District,

Book, Page, Document No., Certificate of Title No.

Attest:

Register

STATE TAX FORM 291

THE COMMONWEALTH OF MASSACHUSETTS

Greentown

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

STATEMENT FILED TO CONTINUE MUNICIPAL LIEN

August 9, 1985

This statement is filed pursuant to General Laws, Chapter 60, Section 37A (inserted by Acts of 1943, Chapter 478, Section 2), to continue, until abatement or payment, the lien for the ^{tax} assessment in the amount of \$2532.60 (interest and costs to be added) assessed for the year 1984 on Jan. 1, 1983 to

Marcia Stone

NAME OF PERSON OR PERSONS ASSESSED

upon the following described land:

DESCRIPTION OF LAND

[The description must be sufficiently accurate to identify the premises. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.]

Assessors Maps

Map 17 Lot 6

Book 12005 Page 136

In my opinion a taking or sale of the above described land cannot now be legally made because of:

[Here insert reasons, specifying whether because of a federal law, a state law, any injunction or other action of, or proceeding in, any federal or state court, or because of the action of any administrative body. Cite references.]

Chapter 11 proceedings

Harold Morton

Collector of Taxes for the City of Greentown

THE COMMONWEALTH OF MASSACHUSETTS

Hamden

SS.

19

Then personally appeared the above-named Collector of Taxes for, and acknowledged the foregoing instrument to be his free act and deed, before me,

My commission expires 19

Notary Public—Justice of the Peace

19, at o'clock and minutes M.

Received and entered with Registry of Deeds,

Book, Page, Document No., Certificate of Title No.

Attest:

Register

THIS FORM APPROVED COMMISSIONER OF CORPORATIONS AND TAXATION.

IV COLLECTION PROCESS

I. MAILING OF TAX BILLS

NOTES

See Chapter III, pages 1 - 3 for procedures to be used in the mailing of tax bills.

II. SENDING THE DEMANDS [60:16]

If a tax on real estate, tangible personal property, or motor vehicle is not paid within the statutory period, a demand must be sent for its payment before additional proceedings may be initiated.

The demand must be mailed to the delinquent taxpayer; and in the event there is more than one owner, the demand may be made on one or all of the joint owners.

The demand must be sent to the delinquent's last and usual place of abode or business or to the best address known to the collector.

Note: Failure of the delinquent taxpayer to receive the demand does not in any way invalidate the proceedings for the collection or enforcement of the tax or excise. If a tax on more than one parcel assessed to a delinquent taxpayer remains unpaid, the demand may aggregate the total amount of unpaid taxes and may also include unpaid taxes on tangible personal property and motor vehicle and trailer excises.

See chapters V, VI and VII for specific information on demands with respect to real estate, motor vehicle, municipal water and light, etc.

III. THE DEPUTY COLLECTOR

A. ISSUING A WARRANT TO THE DEPUTY COLLECTOR

A collector may issue warrants to the deputy collector requiring

him to collect all taxes due. These warrants shall be substantially in the same form and shall confer the same powers on the deputy as warrants issued by assessors to the collectors. In other words, the warrants to the deputies should carry the same information as is indicated on the commitments by the assessors to the collector. (see I.G.R. 85-208, page 26)

When preparing a collector's warrant, it is well to remember that this is the only tool with which the deputy is provided for locating the taxpayer and collecting the tax. It makes good sense to provide him with all information at the collector's disposal to help insure the collection.

The extent of record keeping in the collector's office as it directly relates to the warrants committed to the deputy is a matter of individual collector's choice, but it is a good idea to keep a duplicate copy of the warrant in the office, and to thin down the duplicate file with each deputy turnover, or with each group of uncollectible warrants turned back by the deputy. Each group of warrants turned over to the deputy should be totalled and entered in a record known as the "deputy control." With these two tools the collector can go to the file and know exactly what warrants are still out and to his control to know about how much in tax they represent.

B. DEPUTY FEES [60:15]

1. Chapter 60, Section 15 provides for the following fees which are customarily retained by the deputy collector as reimbursement for his services. However, the amount of the fee is a matter to be determined between the collector and the deputy collector.

- a. \$7.00 for notice that the warrant has been issued
- b. \$12.00 for exhibiting a warrant or delivering a copy thereof at the last known address before distraint or arrest

NOTE: There has been a great deal of discussion about what "exhibiting or delivering the warrant" entails. Each of these two terms indicates physically and personally going to the last known address or residence of the person named in the warrant. Merely mailing this notice would not constitute compliance with this section. Unless the deputy can substantiate that he has in fact complied, he will not be entitled to the fee.

- c. \$5.00 and costs for distraint of goods

- d. \$10.00 per day up to 7 days for the keeper for custody and storage of goods, and \$20.00 per day up to 7 days for the officer, plus additional related costs and expenses
 - e. actual costs of selling distrained goods
 - f. \$10.00 for arrest, and up to \$15.00, at a rate of \$.15 per mile from the office of the collector to the place of arrest
 - g. \$5.00 for arrest custody if the tax is not paid forthwith and, in addition, \$.15 per mile to the place of lockup. If payment is made prior to lockup, the deputy is entitled to \$.15 per mile from the place of arrest to the place of payment
 - h. for services of demand and notice under Chapter 60, Section 53, if served in the manner required by law for the service of subpoenas on witnesses in civil cases, \$1.00 and travel at the rate of \$.15 per mile from the office of the collector to the place where service is made (not to exceed \$15.00).
2. The municipality shall reimburse or credit the collector for all expenses incurred, including all lawful charges and fees paid or credited by him for collecting taxes.
3. Additional Deputy Compensation

It should be recognized that a deputy may incur unreimbursed expense, such as the cost of printing and stationery as well as postage on mailed notices that are returned as undeliverable or warrants that are ultimately returned as uncollectible on which the deputy has invested time and resources trying to collect. Some collectors, therefore, provide in their budgets for amounts which allow them to reimburse a deputy a fee of \$.50 or \$1.00 per warrant that is returned. Other collectors may provide for a nominal flat annual fee for just such purposes, based upon an established average number of warrants returned annually over the past several years.

4. Deputy's Fees on an Abated Warrant [60:20]

A section of the law that many are unaware of is a case of a deputy's fee on a collected tax that is subsequently abated. The statute in part states, "... if a person claims the benefit of an abatement, he should exhibit to the

collector (also deputy) demanding his taxes the certificate of such abatement, and he shall be liable for all costs and officer's fees incurred before exhibiting such certificate provided, however, that if it is found that no tax is due, no such costs or fees should be collected." If collected prior to abatement, all such costs, interest and fees should be returned to the taxpayer. (see I.G.R. 80-207 page 15)

C. COLLECTOR-DEPUTY RELATIONSHIP

In order to insure that the relationship between collector and deputy is an ideal one, the collector should seek out those persons for appointment to deputy in whom he has complete trust and whose characters are unimpeachable. The deputy operating in the local community is a direct reflection upon the office of the collector and the manner in which the office is conducted. It is therefore important that the collector insist that the deputy conduct himself as would the collector under the same circumstances.

IV. ADDITIONAL STATUTORY REMEDIES OF COLLECTION

The statutes provide for an orderly method of following the collection procedures. In the event collection is not made, with the exception of the civil suit, there is no statute of limitations which cuts the collector off from using other methods as provided by law.

The remedies are cumulative and concurrent, that is, more than one remedy may be used and they may be used at the same time. There are, however, restrictions on the use of some of the remedies and the use of certain combinations of remedies would be inconsistent. These restrictions and limitations will be discussed in the treatment of the individual remedies.

A. CIVIL SUIT

1. When to Use

This remedy is available to the collector for use in the collection of a greater variety of accounts than any other (with the possible exception of the withholding of payments due a delinquent under the provisions of Chapter 60 Section 93). The principal restriction on its use is the requirement that there

be personal liability on the part of the person being sued.

As a practical matter, collection of real estate taxes by civil suit is usually limited to instances where, because of a transfer of the property, the lien for such tax has terminated and a tax taking cannot be made.

This method is most frequently used in the collection of personal property and motor vehicle excises after a deputy's services have failed to produce satisfactory results.

2. When not to Use

- a. This remedy should not be used where the owner of record is not the person to whom the real estate tax is assessed. The owner of record, in such cases, has no liability. The person to whom the tax is assessed, would be subject to suit. [59:11]
- b. Civil suit should not be used to collect a betterment assessment or a real estate tax bill to which a betterment assessment or an apportionment thereof, has been added because the owner is not personally liable. [80:4]

3. Procedures

a. when to commence action

A civil action must be commenced within six years after the tax or debt becomes due. In some situations the action must be commenced within one year after the probate bond of an administrator or executor is approved in order to recover a tax which became due during the lifetime of a deceased person.

b. claim more than \$1,500.00

If the amount of the claim is more than \$1,500.00 a regular civil action must be brought. It is not recommended that a tax collector attempt to use this procedure unless he is a lawyer. The handling of this type of case should be left to the town counsel or city solicitor. It is suggested that before a collector turns any account over to the legal officer for collection, there be a mutual understanding of the amount of fees and charges which might result. In many smaller communities the retainer paid the

town counsel covers only advice given to the selectmen. An additional charge is imposed for rendering any other legal service.

c. claim less than \$1,500.00

If the claim is for \$1,500.00 or less a small claims action may be brought in the district court. The services of the town counsel or city solicitor may be used under the small claims procedure or the action may be initiated and prosecuted by the collector.

If the collector wishes to handle the matter, the first step is to appear before the clerk of the district court within whose judicial district the taxpayer lives or has a place of business. Once there, he must state the nature and amount of claim and furnish the clerk with the taxpayer's place of residence and usual place of business or place of employment. The clerk records the statement in concise untechnical language and the collector signs the statement.

If the amount of the claim is \$500.00 or less, an entry fee of \$5.00 is paid. If the claim is for more than \$500.00, an entry fee of \$7.50 is paid. The cost of the registered mail notice is also paid to the court at this time.

Notice is mailed to the taxpayer by the court. If it appears that the notice was not received, the court may order that further notice be given.

If the taxpayer desires to contest that action he must state his defense to the clerk of courts prior to the hearing and must appear there. The collector must also appear at the hearing or risk the dismissal of his case for lack of prosecution. If the taxpayer appears and the court finds in favor of the collector, the court may issue an order for payment, including costs (entry and mailing fees) in either a lump sum or in installments.

If the taxpayer does not appear, the court may default the taxpayer and issue a similar order for payment. However, it may be necessary to issue further notices, summonses, and finally to have the taxpayer brought into court by the sheriff or his deputies in order to obtain payment.

4. Findings

a. taxpayer unable to pay

The court may in some instances find in favor of the collector, but after questioning the taxpayer as to his assets and liabilities, discharge him from payment because of his inability to pay. It would appear that under the provisions of Chapter 60 Section 95 the collector is to be credited with the amount of the judgment in his favor, even though he is unsuccessful in obtaining payment.

b. payment not received

If payment is not received, a copy of the judgment should be sent to the accounting officer, a notation made in the commitment book, and a copy of the judgment kept on file in the collector's office.

c. court finds against the collector

In the event that the court finds against the collector it may be necessary to have the assessors obtain authority to abate the tax under the provisions of Chapter 58 Section 8 as Chapter 60 Section 95 does not authorize credit to the collector when the judgment of a court is in favor of the taxpayer.

B. DISTRESS OR SEIZURE AND SALE OF GOODS [60:24, 28]

1. Definition

Seizure and sale of goods is the oldest method of enforcement of payment of taxes, but it is seldom used today. Such goods consist of items of tangible personal property owned by the delinquent taxpayer.

2. Limitations on Use

Seizure and sale of goods may be used to collect any form of local tax, but it may not be used by a city or town collector to collect other types of accounts.

The property seized need not be the property which was taxed, but it must be owned by the delinquent taxpayer. This remedy may be used to enforce payment of a real estate tax which was assessed to the occupant of land

rather than the owner of the land. Cattle, sheep, horses, swine, stock, or produce belonging to the owner of the land may be seized and sold if they are found on the land within nine months after the tax is committed to the collector.

3. Risks

The lack of a lien on personal property for the collection of any form of local tax is the principal reason for the decline in the use of this remedy. The collector or his deputy who seizes and sells personal property runs the risk of liability for damages to holders of security interests and other forms of liens on the property. This risk is especially high in regard to motor vehicles, many of which are used as security for loans for their purchase. This remedy may not be used if the taxpayer is deceased. Also, items listed in Chapter 60 Section 24 may not be seized.

4. Procedures [64:24]

- a. If the collector wishes to use this remedy he should first be sure that a demand for payment was made on the taxpayer and that 14 days have passed since the demand was made. He should next check the warrant covering the tax which he is attempting to collect and make sure that the warrant is complete and regular on its face and that it bears the signatures of at least a majority of the assessors who were in office when it was issued. Collectors may use a facsimile signature when issuing warrants to collect under Chapter 60 Section 29.
- b. The collector should then issue a warrant to collect to a deputy collector in accordance with the provisions of M.G.L., 60:29. If the taxpayer does not pay the tax, and the warrant has been properly served, the collector or his deputy may request a hearing in the district court having jurisdiction.
- c. The court may then issue a summons to the taxpayer. The summons is served by an officer qualified to serve civil process, including the collector or his deputy, by delivering an attested copy to the taxpayer, or by leaving such a copy at his last and usual place of abode, at least seven days before the return day. The summons requires the taxpayer to appear in court and submit to an examination or

oath relative to his property, his ability to pay, and whether the tax, interest charges and fees are owed.

- d. If the court finds that the tax is owed and that there is sufficient property and an ability to pay, a warrant to distrain or commit such person to jail will be issued to the collector or his deputy to serve upon the taxpayer according to law.
- e. If such a warrant to distrain or commit is issued, the collector may levy the same by distress or seizure and sale of the taxpayer's goods, except for those items listed in Chapter 60 Section 24.

5. Sale at Public Auction

The sale at public auction must be held within thirty days after the seizure.

a. notice of sale

Notice of the sale must be given at least 48 hours in advance by posting the notice in some public place in the town. State Tax Form 285 is used for this purpose. The notice need not give the name of the person taxed or the amount of the tax, but must contain a general description of the property to be sold and identify the place and time at which the sale is to be conducted. (see State Tax Form 285, page 16)

b. adjourning the sale

The sale may be adjourned once for a period of not more than 3 days if a notice of the adjournment is posted at the place of the sale. (see Form 311, page 17)

Neither the deputy nor the collector may purchase at the sale.

If several items have been seized and sold separately, the sale must be stopped as soon as enough has been realized to pay the tax and charges. The remaining items must be returned to the owner. If the amount realized is greater than the tax and charges, including the expense of storage and sale, the surplus must be paid to the owner who may require a written account from the collector.

C. IMPRISONMENT [60:29-34]

The statutes provide for imprisonment after a hearing for non-payment of taxes. The procedures would be the same as those outlined in the section entitled "Distress or Seizure and Sale of Goods," however this remedy is rarely, if ever, used today.

D. WITHHOLDING OF SUMS DUE DELINQUENT [60:93]

This is another remedy which the law provides the collector in performance of his duties. If there are taxes or other charges due, the collector can request the treasurer to withhold from payment any money payable to the person so indebted. Although not stipulated, it is advisable to make this request in writing. The treasurer must comply with such a request.

A written receipt should be given so an accounting can be made for monies withheld. This can be beneficial, especially when refunds are made.

E. TAX TITLES

1. General Information

The creation of a tax title has proved to be the most effective remedy in the collection of taxes on real property. It permits a collector to be relieved from liability on his bond and to credit his commitment as though the tax had been collected. The treasurer then has obligation and duty to liquidate the uncollected charge.

As a general rule, a lien is automatically in effect on real estate from January 1 of every year until such time as the taxes have been paid. Although the lien remains in effect if the taxes become past due, there are reasons to proceed with a formal "tax taking" and collectors are urged to do so as soon as possible. The tax taking procedure will prevent a problem which could arise if the title to the property in question were transferred to another person. Should the property be transferred within three years of October 1st of the year in which the tax was assessed and no tax taking had occurred, the lien would terminate under the law on October 1 of that third year and the town would lose its right to recover the taxes through foreclosure.

2. Procedure for Tax Taking [60:53, 54]

The collector must take separate tax title on each parcel assessed.

A demand must have been issued to the person assessed at least 14 days before instituting tax title procedures.

a. notice of taking

The collector should prepare a Notice of Tax Taking, listing parcels to be taken on one Form 300, using an extra blank sheet if needed.

Although Section 40 of Chapter 60 may require the assessors to furnish the parcel description, collectors are advised to check descriptions thoroughly, and get registry or probate references if possible.

When more than one year's tax is due, the collector should list each year and tax separately after the description, taking up to the current year's taxes. (see State Tax Form 300 page 18)

NOTE: It is extremely important that care be taken to ensure that information included on the Notice of Tax Taking is accurate. Errors which are substantial or misleading can invalidate the tax taking. [60:37]

b. publication of notice

At least 14 days before tax taking (preferably longer) the collector must publish completed Form 300 in a local newspaper. If there is no local newspaper, then one should be chosen that publishes in the county and circulates in the appropriate town. [60:1]

Also, at least 14 days before taking (preferably longer), the collector should post notice of tax taking (copy of Form 300) in two or more convenient and public places. [60:53]

It is advisable to get several copies of notices as they appear in the newspaper. These may be used for posting as required in the above paragraph. Copies of published notices must also be attached to the Tax Title Sheet. (see Form 410, Treasurer's Form pages 20 and 21)

c. taking

At the designated time and place, the collector announces that he takes the property for the city or town.

d. recording of instrument of taking [60:54]

After tax taking, the collector should prepare an Instrument of Taking (Form 301) for each parcel. This instrument MUST BE RECORDED WITHIN 60 DAYS of the date of taking. The date on the Instrument of Taking should be the date of taking not the date on which Form 301 was prepared. (see Form 301, page 19)

NOTE: If the land taken has a certificate title number or a document number (rather than a book and page), collectors should be alerted to the fact that this is registered land. Registered land must be recorded in the land court section of the appropriate Registry of Deeds.

e. tax title accounts

After tax taking, the collector should prepare a list of Recorded Takings (Form 346) to be set up as tax title accounts. This should be prepared in triplicate, one for the treasurer, one for the accounting officer, and one for the collector's records. (see Form 346, pages 22 and 23)

3. Handling of Tax Title Accounts

a. certification of subsequent taxes of accounts in tax title [60:61]

In the cases of parcels of real estate that have been taken into tax title for nonpayment of taxes in prior year(s) and have not been redeemed, the collector must certify any amounts of unpaid taxes and assessments, together with any costs and interest accrued, in each subsequent year. The amount must be so certified to the treasurer prior to September 1st of the year following that of their assessment.

This certification is prepared on Form 347 listing all accounts with the amounts to be certified to the treasurer. Form 347 must be prepared in triplicate. The treasurer will return the certified copy to the collector, retain the original for his records and forward the third copy to the accounting officer.

(see Form 347, pages 24 and 25)

The certified copy returned to the collector states that the amounts have been credited to the tax title accounts. He will be credited as if the tax had been paid in money. From this certificate the collector must post to each account in the commitment book in the tax title column, clearing these accounts for that tax year.

In the case of any redemptions to the treasurer on real estate that is in tax title, a Certificate of Redemption must be issued by the treasurer, who in turn will notify the collector who will make note in the commitment book and on the tax title record in his office. He will then remove the record from the active tax title file, noting the date and amount of redemption on the record and by whom the real estate was redeemed. (see State Tax Form 441, page 27)

b. protection of property in tax title [60:50A, 53]

There are two little known and infrequent obligations that a collector has regarding the protection of his municipality's interest in property held by it under a purchase or taking for nonpayment of taxes. This section will not attempt to explore every detail, but will merely try to acquaint the collector with these two situations and urge that each individual become more familiar and more fully informed as to their specific application by discussing them with the local solicitor/counsel or law department.

1) insurance [60:50A]

If in the opinion of the town the owner of record of property held by the town for nonpayment of taxes is not taking reasonable steps to preserve, care for, maintain or protect it by insurance or otherwise, a provision of law provides a remedy.

In the event of filing a certificate under clause 38 of Section 5 of Chapter 40 in respect to the property, the collector must send a written demand to the owner of record. The demand must state that except in emergency, the owner must take the action specified within a fixed period of time, not less than 72 hours, after the date of the demand. In addition to the written demand that will be mailed postpaid to the owner's last known residence or place of business, a copy of the

demand will be posted at the site of the real estate in question. If the owner defaults by failing to comply with the demand, the town may proceed to take the specified action. The expenses so incurred will be added to the tax title account for the real estate and will be treated in all respects as part of the legal costs and charges of collection.

- 2) obligations involved in collecting tax title rents (as amended by Ch. 85 of 1970) [60:53]

In collecting rents or other income accruing to real estate held by the municipality in tax title for nonpayment of taxes, the collector is also legally responsible for the payment of necessary expenses involved in the care, repair, and management of the real estate out of the income derived from rents before any amounts of the balance of the income may be applied to taxes, assessments, rates, charges, interest, and costs due the city/town. Thereafter any remaining balance must be paid to the person otherwise entitled to them.

4. Tax Collector's Sale of Real Estate [60:37-51]

The tax sale, which like the tax taking establishes a tax title, has to a large extent been replaced by the tax taking. This replacement is intentional as the tax taking was designed to accomplish the same result as the tax sale, but through a much simpler procedure. The tax taking eliminates the intervention of third parties prior to foreclosure of the tax title. The principal advantage of the tax sale over the tax taking is the immediate collection of the tax, including charges and fees, if the property is purchased at the sale. This advantage has been greatly diminished by the recent reduction in the length of time that property must be held in tax title before foreclosure proceedings may be commenced. It is now possible to start land of low value foreclosure proceedings after 90 days from the tax taking and land court foreclosure after 6 months from the tax taking. While the tax taking is generally acknowledged to be the preferable procedure, it is nevertheless possible for a city or town, by ordinance or by-law, to direct its collector to use the tax sale. For that reason collectors should be aware of the details of the procedure.

NOTE: There are other statutory remedies available for the collection of the motor vehicle excise tax. See Chapter VI Motor Vehicle Excise Tax.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

L. Joyce Hampers
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-207
Subject:

No liability for costs
and fees when certificate
of abatement is presented
showing no tax due.

Ch. 88 of the Acts of 1979 - Amends Ch. 60, Section 20

Summary

This provides that an exhibition of a certificate of abatement (issued pursuant to G.L., Ch. 59, S. 70) for the purpose of claiming the benefit of an abatement and if it has been found that no tax is due, then such person shall not be liable for any costs or officers' fees incurred before exhibiting such certificate.

Purpose

The purpose of this law is to allow a person to exhibit the required certificate of abatement to the collector of taxes without being liable for the costs and officers' fees previously incurred, when there is no tax due. If there is any tax due, the person will be liable for such costs and other officers' fees.

Guideline

The collector of taxes will not require payment of costs or officers' fees from a person claiming the benefit of an abatement when it has been determined that such person has no tax due.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

August 1, 1985

The following described goods distrained on July 15, 1985,
for the non-payment of taxes will be sold by public auction on Friday,
the 9th day of August, 1985, at 1 o'clock P.M.,
at Anytown Town Hall unless said taxes with interest
and all fees and charges due thereon shall be paid before the sale.

DESCRIPTION OF PROPERTY TO BE SOLD

1 1984 19' O'Day daysailer with trailer

Mary Jones
Collector of Taxes

for Anytown

NAME OF CITY OR TOWN


THE COMMONWEALTH OF MASSACHUSETTS

Anytown
NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

August 9
....., 19 85

I hereby give notice that the above sale stands adjourned to Monday
the..... 12th day of August 19 85 ,
at the same hour and place.


.....
(Collector of Taxes)
for Anytown
NAME OF CITY OR TOWN

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF GREENMORE

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

NOTICE OF TAX TAKING

TO THE OWNERS OF THE HEREINAFTER DESCRIBED LAND AND TO ALL OTHERS CONCERNED

YOU ARE HEREBY NOTIFIED THAT on FRIDAY,
the 30th day of AUGUST, 1985, at 10 o'clock A. M.,
at TAX COLLECTOR'S OFFICE, TOWN HALL, pursuant to the provisions of General Laws,
Chapter 60, Section 53, and by virtue of the authority vested in me as Collector of Taxes,
IT IS MY INTENTION TO TAKE FOR THE TOWN of GREENMORE
CITY OR TOWN NAME OF CITY OR TOWN
the following parcels of land for non-payment of the taxes due thereon, with interest and all
incidental expenses and costs to the date of taking, unless the same shall have been paid before
that date.

LIST OF PARCELS TO BE TAKEN

THE FOLLOWING INFORMATION MUST BE GIVEN IN THE CASE OF EACH PARCEL:

Names of all owners known to the collector. In the taking of undivided real estate of deceased persons, the names
of all the heirs or devisees interested as appearing in the probate records.
The year for which the tax was assessed.
Amount of tax assessed on each parcel to be taken. The unpaid balance, if any, of the tax assessed.
Description of the several rights, lots, or divisions, sufficiently accurate to identify the premises.
In the case of registered land, Certificate of Title No. must be given.

Assessed to John Q. Public - approx. 1.46 acres located and known as
13 Hardship Road shown on the Town of Greenmore Assessors Atlas as
Map 7, Block 3, Lot #13 and being part of the premises recorded in
Middlesex South District Registry of Deeds in Book 14001, Page 287
Tax Owed F/Y 1985 - \$ 435.10
SUPPOSED PRESENT OWNER - Easy Street Realty Trust
Elizabeth O. Moneymaker, Trustee

Assessed to Roy A. Bank and Susan G. Bank - approx. .64 acres and buildings
thereon located known as 85 Castle Road shown on the Town of Greenmore Assessors
Atlas as Map 3, Block 7, Lot 85 and recorded in Middlesex South District
Registry of Deeds in Book 9884, Page 176 and in the Registered Land Section
as Certificate No. 11854.
Tax Owed F/Y 1985 - \$ 2,805.00
SUPPOSED PRESENT OWNER - Roy A. Bank and Susan G. Bank

Assessed to Richard Penny - approx. 2.50 acres more or less and known as
Lot #85 Wishbow Lane shown on the Town of Greenmore Assessors Atlas as
Map 1, Block 2, Lot #85 and being part of the premises recorded in
Middlesex South District Registry of Deeds in Book 12020, Page 49
Tax Owed F/Y 1985 - 728.00
Water Lien - 400.00
SUPPOSED PRESENT OWNER - Richard Penny

Betty I. Coggins
Betty I. Coggins, Collector of Taxes

August 6, 1985

for Town of Greenmore
NAME OF CITY OR TOWN

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

I, Betty I. Coggins, Collector of Taxes for
the ~~City~~ Town of GREENMORE, pursuant to and subject to the provisions
of General Laws, Chapter 60, Sections 53 and 54, hereby take for said ~~city~~ town the following
described land:

DESCRIPTION OF LAND

[The description must be sufficiently accurate to identify the premises and must agree with the notice of taking. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.]

Land, approximately 1.46 acres located and known as 13 Hardship
Road shown on the Town of Greenmore Assessors Atlas as Map 7, Block 3,
Lot #13 and being part of the premises recorded in Middlesex South
District Registry of Deeds in Book 14001, Page 287

Assessed to John Q. Public

SUPPOSED PRESENT OWNER Easy Street Realty Trust
Elizabeth O. Moneymaker, Trustee

Said land is taken for non-payment of taxes as defined in Section 43 of said Chapter 60
assessed thereon to John Q. Public

for the year 1985, which were not paid within fourteen days after demand therefor made upon
John Q. Public on May 14, 1985, and now
remain unpaid together with interest and incidental expenses and costs to the date of taking in the
amounts hereinafter specified, after notice of intention to take said land given as required by law.

19 <u>85</u> TAXES REMAINING UNPAID	\$ <u>435.10</u>
INTEREST TO THE DATE OF TAKING	<u>65.48</u>
INCIDENTAL EXPENSES AND COSTS TO THE DAY OF TAKING	<u>17.90</u>
SUM FOR WHICH LAND IS TAKEN	\$ <u>518.48</u>

WITNESS my hand and seal this 30th day of August, 1985

* DATE OF TAKING

Betty I. Coggins, Collector of Taxes for the ~~city~~ Town of GREENMORE
Betty I. Coggins

THE COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss. August 30, 1985

Then personally appeared the above named Betty I. Coggins
and acknowledged the foregoing instrument to be his free act and deed as Collector of Taxes,

before me, Harry L. Consett
My commission expires Dec 18, 1987 Notary Public — Justice of the Peace

Received and entered with Registry of Deeds,
Book 14001, Page 287 Document No. 14001-287 Certificate of Title No. 14001-287

Attest: Register

Date of Demand.....May 14....., 1985.....

Date Advertised.....Aug. 13, 1985.

U.S. Citizen Journal

TOWN OF
NAME S

COPY OF ADVERTISEMENT

Paste copy here

TAX TITLE

John Q. Public, 328 Sch

FULL NAME AND ADDRESS OF PERSON ASSESSED
Easy Street Realty Trust, E
- 13 Hardship Rd., Greenmor
FULL NAME AND ADDRESS OF PERSON ASSESSED

NOTICES POSTED Date.....Aug. 14, 1985

Places.....Town..Hall,...Public..Library.

DEED OF PURCHASE OR INSTRUMENT OF TAKING: Dated....Aug...30..., 1985...

Recorded { Book.....10008
Page.....395

Registered { Certificate of Title No.....
Document No.

Mortgagee FULL N

TAX TITLE DEBITS

[illegible]

NOTIFY ACCOUNTING OFFICER OF INCREASES AND DECREASES IN ABOVE ACCOUNT SO THAT HIS LEDGER CONTROLLING ACCOUNT WILL BE IN
GIVE DATES OF SUCH NOTIFICATIONS AND IDENTIFY THE AMOUNTS.

Foreclosure proceedings extended to 19..... notified in writing c

NAME OF PERSON REDEEMING

LAND COURT
CASE No.

Notice of filing petition recorded on....., 19..... Book.....Page.....

Notice of final disposition recorded on, 19..... Book..... Page.....

☐ Redemption through Court (Chap. 60, § 68) ☐ Decree barring all Rights of Redemption (Chap. 60, § 69)

☐ Decree adjudging Tax Title on , 19....

VALID OR INVALID

FORECLOSURE PROCEEDINGS

LAND OF
LOW VALUE

Commissioner's affidavit recorded on..... 19.....

Treasurer's Sale at public auction

Deed to, highest bidder, Recorded on
NAME AND ADDRESS

on....., 19....
Place notice posted

Sale adjourned to _____, 19____. ☐ No Bid ☐ No Adequat
Purchased for city or town, Deed dated _____, 19____. Recorded on _____.

GREENMORE
CITY OR TOWN

#13 Hardship Road

LOCATION OF PARCEL OF LAND

ACCOUNT

1.0, Greenmore

THE YEAR OF TAX FOR WHICH LAND WAS SOLD OR TAKEN
Elizabeth O. Moneymaker, Trustee

OR SUBSEQUENT TAX — LEVY OF FISCAL YEAR 19 86

LEVY OF FISCAL YEAR 19

LEVY OF FISCAL YEAR 19

IE AND ADDRESS

☐ INSTRUMENT OF ASSIGNMENT Recorded or Registered on....., 19.....

☐ DISCLAIMER AND RELEASE Book..... Certificate of Title No.....

☐ INSTRUMENT OF REDEMPTION Page..... or Document No.

Assigned to
FULL NAME AND ADDRESS OF ASSIGNEE

Date of Notice of Assignment , 19.....

Redeemed by
FULL NAME AND ADDRESS OF PERSON REDEMING AND HIS INTEREST IN THE PROPERTY

Total Amount Paid for Redemption \$.....

CHARGES AND FEES		ORIGINAL SUM FOR WHICH LAND WAS SOLD OR TAKEN	FEES Resulting from Sale or Taking
Demand			
Demand	2 00	518 48	Affidavit.....
Preparing Advertisement	2 00		Recording.....
Advertisement in Newspaper	11 90		Deed or Instr'ment Preparing..... 5 00
Posting Notice	2 00		Recording..... 10 00
TOTAL	17 90		15 00

TAX TITLE
ACCOUNT
(DEBIT)

533 48

Demand	Date of Certification	TOTAL OF EACH CERTIFICATION
2 00	May 5, 1986	544 47

544 47

1,077 95

TAX TITLE CREDITS

OTHER THAN CASH

Kind	Amount
ABATED.....	
DISCLAIMED.....	
FORECLOSED ADJUDGED INVALID BY COURT	
LAND COURT AND OTHER COSTS	
such as under Chapter 60, § 50A	
Any amounts in this column must be added to TOTAL of the TAX TITLE ACCOUNT (Debit)	
Kind	Amount

DATE

CASH

Assignment or Redemption

TAX TITLE ACCOUNT

Payment

* Added

Interest

6½% on tax titles created prior to August 8, 1966

8% on tax titles created on or after August 8, 1966 — Ch. 263, 1966

10% on tax titles created on or after July 21, 1970 — Ch. 235, 1970

12% on tax titles created on or after October 14, 1976 — Ch. 250, 1976

16% on tax titles created on or after August 16, 1979, Ch. 503, 1979

*Interest

FINAL DISPOSITION OF THIS ACCOUNT

Assignment

Disclaimer

Decree

Redemption

☐☐☐☐

19.... Book..... Page.....

Bid ☐ Bidder Failed to Pay

19.... Book..... Page.....

NOTICE TO ASSESSORS, TO COLLECTOR, AND TO ACCOUNTING OFFICER ON....., 19

(

1

.....Krieger

IV-22

LIST OF RECORDED SALES OR TAKINGS TO BE SET UP AS TAX TITLE ACCOUNTS

SHEET NO. 1.....

[illegible]

TOTAL NUMBER OF SHEETS ATTACHED.....0.....

1V-23

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF GREENMORE

NAME OF CITY OR TOWN

Under General Laws, Chapter 60, Section 61, I hereby certify to you, as itemized in the following schedule and which constitute liens and which have lawfully been placed on the annual tax bill, together with interest and costs, become part of the terms of redemption of the real estate purchased or taken by this city or town.

TAX TITLE ACCOUNTS							1986...		
Year of tax for which land was sold or taken	Full Name and Address of Person Assessed in the year of tax for which Land was sold or taken. Full Name and Address of Person Assessed for Subsequent Taxes if other than above.					COMMITMENT		REAL ESTATE TAX	
						Bill No. or Ward	Page-Line		
	Location and brief description of Parcel of Land.	No. and Street	Lot No.	Block	Plan				
1985	Assessed (1985) John Q.Public, 328 School St.,Greenmore Assessed (1986) Easy Street Realty Trust,Elizabeth O. Moneymaker,Trustee; 18 Hardship Rd. 13 Hardship Rd. - Map 7, Bl. 3, Lot #13 Greenmore					4105		517	77
1985	Assessed - Roy A.Bank and Susan G.Bank, 85 Castle Rd. Greenmore 85 Castle Rd. - Map 3, Bl. 7, Lot #85					898		3,337	95
1985	Assessed - Richard Penny, 85 Wishbow Lane, Greenmore 85 Wishbow Lane - Map 1, Bl. 2, Lot #85					3904		866	32
						</			

To Betty I. Coggins, Collector of Taxes:

I hereby certify that the subsequent taxes with interest and costs as itemized in the foregoing schedule credited to your account as if paid in money. Date May 5,

COLLECTOR TO TREASURER
CERTIFICATE OF SUBSEQUENT TAXES
TO BE ADDED TO TAX TITLE ACCOUNTS

SHEET No. 1

May 5, 1985

and on any attached sheets, the 19.86... subsequent taxes, assessments or portions thereof, rates and charges of every nature which are to be added by you to the respective Tax Title Accounts named in said schedule, and which by this certification
 Bette J. Pagnone Collector of Taxes for Town of Greenmore

SUBSEQUENT TAXES WITH INTEREST AND COSTS TO BE ADDED TO TAX TITLE ACCOUNTS

[illegible]

SHOW SEPARATE TOTALS, ONE FOR ASSESSMENT AND ONE FOR COMMITTED INTEREST.

TOTAL NUMBER OF SHEETS ATTACHED 0

and on any attached sheets have been added to the respective Tax Title Accounts named in the said schedule and have been

19⁸⁵ Shelley R. B. Treasurer of Town of Greenmore
 IV-25 NAME OF CITY OR TOWN



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
RELEASE NO. 85-208

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

Subject:
Tax Collectors: Facsimile
Signatures on Warrants.

August 1985

TAX COLLECTORS: USE OF FACSIMILE SIGNATURES

Chapter 86 of the Acts of 1985
(Amending G.L. C.60, Sec.29)

SUMMARY:

This Act allows the use of a facsimile of the collector's signature when issuing warrants to collect under G.L. Chapter 60, Section 29.

GUIDELINES:

1. This is not a general authorization for a collector to use a facsimile signature. The use of a facsimile signature is permitted only on warrants to collect issued under authority of G.L. Chapter 60, Section 29.
2. For the purpose of security, it is recommended that the facsimile signature be affixed at the time of issuance of the warrant. The printing of warrants containing a facsimile signature is not recommended.
3. The act contains an emergency preamble. It therefore became effective upon approval by the Governor on June 7, 1985.

PROPERTY TAX BUREAU - Francis T. Seifert, Acting Chief
Joseph G. Graziani, Jr., Asst. Chief - 727-0516

STATE TAX FORM 441

INSTRUMENT OF REDEMPTION
TITLE IN MUNICIPALITY

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF GREENMORE

NAME OF CITY OR TOWN

OFFICE OF THE TREASURER

The ~~City~~ of GREENMORE, holder of a tax title under
a ~~sale~~ taking for non-payment of the 19.85... taxes assessed to Richard Penny.

on land described in the instrument of taking conveying said title, dated August 30,
19.85..., and recorded with Middlesex South District Registry of Deeds,
~~registered~~ Book 10008, Page 397, Document No., Certificate of Title No.
does hereby, pursuant to General Laws, Chapter 60, Section 62, acknowledge satisfaction of the
tax title account secured by such instrument of taking.
tax collector's deed.

DESCRIPTION OF LAND

AS APPEARING IN INSTRUMENT OF TAKING OR TAX COLLECTOR'S DEED

Land, approximately more or less 2.50 acres, and known as Lot #85 Wishbow

Lane, shown on the Town of Greenmore Assessors Atlas as Map 1, Block 2,

Lot #85 and being part of the premises recorded in Middlesex South District

Registry of Deeds in Book 12020, Page 49.

Assessed to Richard Penny - Supposed Present Owner - Richard Penny

NAME OF PERSON OTHER THAN THE OWNER OF THE FEE RIGHTFULLY REDEMING AND REQUESTING TO BE NAMED IN THIS INSTRUMENT

Witness the execution of this instrument this 20th day of May, 1986.~~City~~

Town

of GREENMORE

By

Isabelle Cash, Treasurer

Isabelle Cash

THE COMMONWEALTH OF MASSACHUSETTS

M. J. Blasen, ss.May 20, 1986

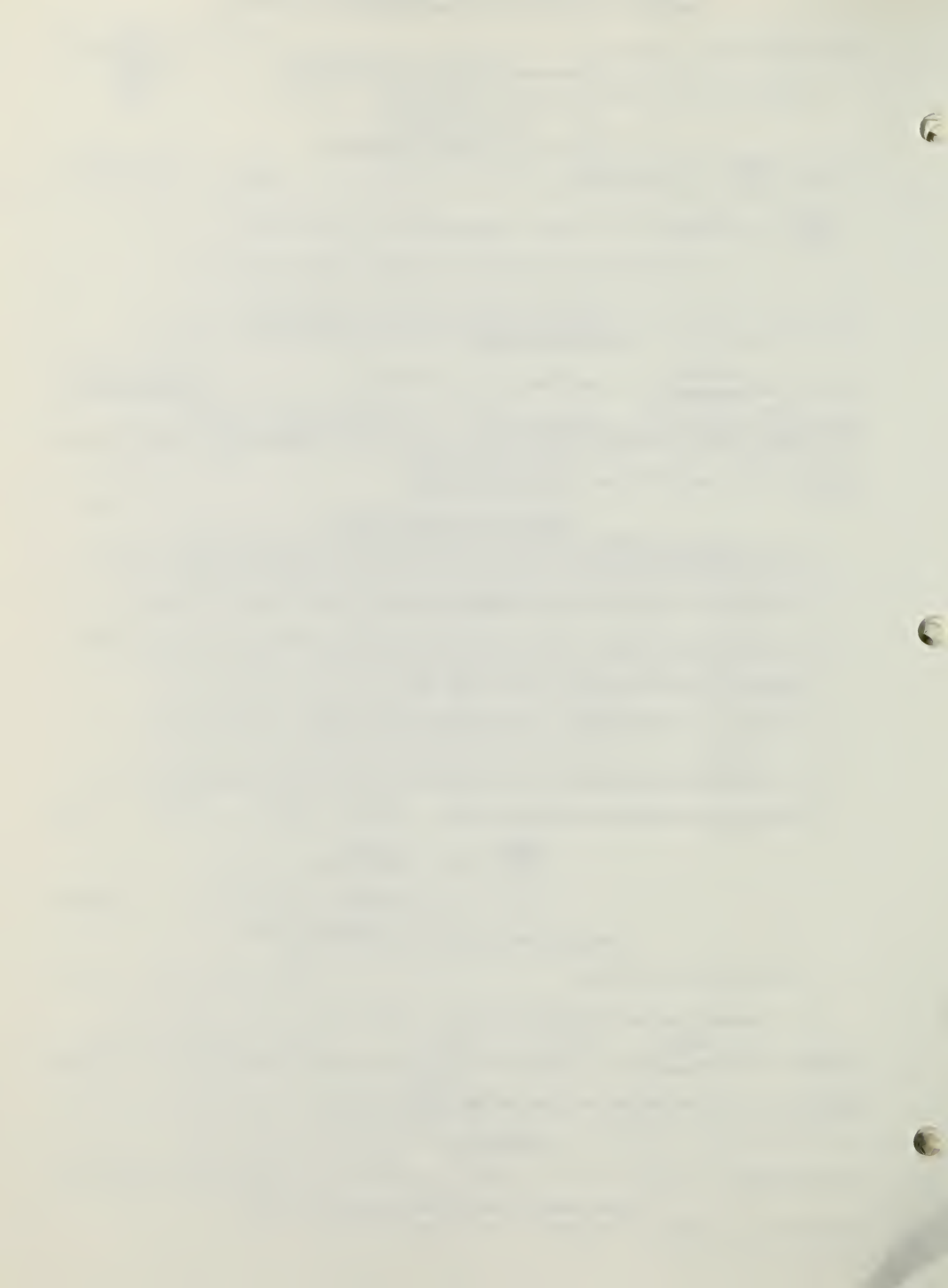
Then personally appeared the above-named Isabelle Cash
Treasurer of the ~~City~~ of Greenmore, and acknowledged the foregoing
instrument to be the free act and deed of said ~~city~~
town.

Before me,

My commission expires Dec 19 89, 1989Nancy L. Consoletti

NOTARY PUBLIC - JUSTICE OF THE PEACE

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION.



V REAL AND PERSONAL PROPERTY

I. COMMITMENT AND WARRANT [59:53]

NOTES

When they commit real and personal property taxes, assessors should provide the collector with all data appearing in the valuation list which is necessary to prepare tax bills in accordance with Chapter 60 Sections 3 and 3A.

Separate warrants should be prepared for real estate, personal property and for betterments. The warrant shall specify the duties of the collector in the collection of taxes. (see State Tax Form 58 page 13)

II. THE TAX BILL [60:3,3A]

A. CONTENTS

The contents of every tax bill must be approved by the commissioner.

The information shown should be included for both personal and real estate tax bills:

- the school rate, the general rate and the total rate for each class within the town as determined by the assessors,

NOTE: Once a community has classified, the tax rates for the classes (residential, open space, commercial, industrial) must be shown.

- the fiscal year to which the tax relates, as well as the date the tax was assessed,
- the statement that checks, drafts, or money orders are payable to the city/town/district,
- the statement "for any information regarding this bill, contact the assessors,"

Real estate tax bills shall also include:

- the owner(s) of record on January 1st of the tax year, street and number as well as lot number, if any, sufficient to identify the parcel,
- the classification of the property and the residential exemption, if applicable,
- the assessed valuation of the land, the total assessed valuation of the buildings or other things erected on or affixed to the land and the total fair cash valuation for the parcel,

NOTE: If there are three or more buildings on a parcel, the bill must give the assessed valuation of each structure.

- In addition to stating the total tax and betterment amounts due, every bill must indicate that (50%) of the tax plus the total betterment is payable on or before November 1st, and remaining amount (other 50%) of the tax is payable on or before May 1st of the following year,
- the abatement/exemption information (on reverse side of the bill).

(see sample real estate and personal property tax bills, pages 14-25)

B. MAILING OF FIRST BILL

1. Affidavit of First Mailing [60:3]

In order to legally establish the date that a tax bill is first mailed, it is strongly suggested that an Affidavit of First Mailing be prepared for both real estate and personal property tax. This form should be prepared in triplicate with the original notarized and filed with the city/town clerk as a public document, the second forwarded to the commissioner, and the third retained by the collector and filed with the warrant which accompanied that levy. This instrument is prima facie evidence of the date of mailing. However, an omission to send a bill or failure of a taxpayer to receive it DOES NOT AFFECT THE VALIDITY OF THE TAX NOR THE PROCEEDINGS FOR ITS COLLECTION.
(see State Form 214 page 26)

2. Effective Use of Mail Stuffers with Tax Bill [60:3A]

One way of maintaining good communication with taxpayers is the use of an informational stuffer with each tax bill. Through telephone and counter inquiries, collectors develop a good understanding of typical problems of taxpayers. A brief explanation on a stuffer can answer common concerns and avert some problems.

The use of stuffers requires the approval of the mayor or selectmen. They are limited to "non-political municipal informational material" and cannot result in increased postage.

Collectors may include information from other municipal departments with prior approval from the mayor or selectmen.

3. Treatment of Tax Bills Mailed After October 1st [59:57]

If the tax bill is mailed after October 1st, the taxpayer has 30 days from the mailing of the bill in which to pay the tax without interest. If not paid within 30 days, interest is computed from the date of mailing.

C. MAILING OF SECOND BILL

1. Procedures

Before preparing the Notice of Second Payment for mailing, determine (by referring to the commitment book) which bills were paid in full and make certain these bills are removed.

If there is a new owner, a duplicate bill may be sent to him but the name on the tax bill must be the assessed owner as of the January 1 prior to the beginning of the fiscal year to which the bill relates. The original of the second half bill must be sent to the assessed owner.

2. Information on Notice of Second Payment

- The portion of the total bill which has been paid,
- Abatement or exemption amounts or carry-over "credits" from November 1st,
- All unpaid balances from November 1st. Appropriate interest is computed at 14% from October 1st. Unless the first half bills were mailed after October 1st, in which case interest is computed from the date of mailing,

NOTE: Some collectors include interest on the bill and some do not. If interest is included, it should be computed to May 1. If the bill is paid prior to May 1, or after that date, the amount of interest is adjusted to the date of payment.

If interest is not shown on the bill, it is calculated at the time of payment,

- TOTAL DUE OR PAYABLE ON MAY 1ST.

D. SINGLE PAYMENT OF BILLS OF \$25.00 OR LESS

1. Any property tax not in excess of \$25.00 shall be due and payable in a single payment if the town meeting or City Council votes to accept Chapter 60, Section 106.

NOTE: Applies to taxes assessed for fiscal year 1985 and thereafter; does not apply to estimated bills.

2. The single payment bill should be issued in the first half of the fiscal year.
 - a. Interest charges for the single bill will be the same as charges for a first half bill.
 - 1) If not paid by November 1, interest on the unpaid balance shall be computed at the rate of 14% from October 1.
 - 2) If the single tax bill is mailed after October 1 and remains unpaid after the 30th day from the date of mailing, interest at the rate of 14% per annum will accrue from the date the bill was mailed.
 - b. Partial payments of not less than 10% of the total original tax, or a minimum of \$10.00 whichever is greater, must be accepted. [60:22] (see I.G.R. 85-204, page 27)

E. POSTING PAYMENTS TO THE CASH BOOK AND TO THE COMMITMENT BOOK

Please refer to Chapter 11, pages 2-5, for complete information.

III. DELINQUENT TAXES

A. WHEN TAXES ARE OVERDUE

1. Real and personal property taxes are due as of July 1st of the year to which the tax relates. However, there is no penalty interest charged if not paid as of July 1st, since interest does not accrue on the first portion of the tax bill, if unpaid, until after November 1st or thirty days after the mailing of the bill, whichever is later. [59:57]
2. The remainder of the tax must be paid on or before May 1st.

B. INTEREST

1. Interest on First Half of Tax Bill

- a. If one-half of the tax remains unpaid after November 1st of the fiscal year to which the tax relates, interest will accrue at the rate of 14% per annum from October 1st, if the bill was mailed prior to October 1st.
- b. If the tax bill is mailed after October 1st and remains unpaid after the 30th day from the date of mailing, interest at the rate of 14% per annum will accrue from the date the bill was first mailed.

2. Interest on the Second Half of the Tax Bill

- a. If the second half of the bill is not paid on or before May 1, interest at the rate of 14% per annum will accrue from April 1st.

C. DEMAND [60:16]

1. Since the tax bill is a total bill which may be paid in two parts, no demand is sent until after the final date for the second half of the tax bill.
2. If the tax remains unpaid after May 1st, or if any portion of the tax remains unpaid, the collector should send a demand to the delinquent taxpayer. Sending a demand is a prerequisite to the exercise of certain collection remedies

such as tax takings.

- a. The charge for the demand is \$2.00. [60:15]
- b. Interest of 14% of the unpaid tax is added. (see sample demands, pages 18 & 24)

D. WARRANTS

1. If the tax remains unpaid for 14 days after a demand has been sent, a collector may issue warrants to his deputy collectors requiring them to collect the taxes. These warrants shall contain the same information and shall confer the same powers on the deputy as warrants issued by assessors to the collectors. (see State Tax Form 268S and State Tax Form 267S, pages 29 & 30)
2. The decision whether to issue warrants for unpaid taxes rests with the tax collector. In the case of real estate taxes, many collectors proceed directly with a tax taking if the tax remains unpaid 14 days or more after the issuance of a demand.

E. OTHER STATUTORY REMEDIES

Please refer to Chapter IV, the Collection Process, for information on statutory remedies available to the collector for unpaid real estate tax bills.

F. STATUTORY REMEDIES FOR UNCOLLECTIBLE PERSONAL PROPERTY TAX

1. Petition to Commissioner of Revenue [58:8]

If a tangible personal property tax is not paid, the collector can request the assessors to petition the State Tax Commission for authority under the provisions of Chapter 58 Section 8 to abate the unpaid tangible personal property tax.

2. Request to Assessors to Abate [59:71]

If the collector is satisfied that a tax on tangible personal property is uncollectible because of death, absence, poverty, insolvency or other inability of the person assessed to pay, he may notify the assessors under oath that these taxes cannot be paid. The assessors must decide within 30 days after receipt of the notice whether to abate the personal property taxes.

If abatement is granted, the assessors must certify this abatement in writing to the collector. The certification will discharge the collector from any further obligation with respect to this tax. (see State Tax Forms 380 and 166, pages 31-32)

IV. ABATEMENTS AND EXEMPTIONS ON REAL PROPERTY

A. AUTHORITY TO ABATE

1. The assessors have the statutory right to grant abatements [59:59] and exemptions [59:5].
2. Applications for abatements or exemptions are filed with the board of assessors.
3. The board of assessors may seek authority to abate from the Commissioner of Revenue in certain circumstances, as long as the taxes are unpaid. [58:8] (see guidelines, pages 33-36)

B. PROCEDURES FOR THE COLLECTOR

1. The collector receives a copy of the abatement (or exemption) certificate. (see State Tax Form 147, page 37)
2. The amount of abatement or exemption is credited to the proper account in the commitment book.
3. A file or record of abatement certificates is kept by the collector.
4. The collector receives a copy of the monthly total of abatements and exemptions granted from the assessors. This should be reconciled to the abatement certificates.

V. OMITTED AND REVISED ASSESSMENTS

A. OMITTED ASSESSMENT [59:75]

1. If any portion of the real or personal property of a person

has been inadvertently omitted from the annual assessment, the assessors may assess such person for such property provided:

- a. The portion has an assessed value of at least \$100 and is liable to taxation;
 - b. They have the approval of the Commissioner of Revenue in writing;
 - c. Such assessment is made no later than June 20 of the taxable year or 90 days after the date on which the tax bills are mailed (whichever is later).
2. Valuations attributable to clerical or data processing errors are considered omitted assessments and are subject to the provisions of Chapter 59, Section 75.
 3. Assessors deliver a warrant for the collection of all taxes on additional assessment, which have been entered on the tax list, to the collector. (see State Tax Form 62, page 38)

B. REVISED ASSESSMENTS [59:76]

1. If property is not properly valued or classified, assessors may make an assessment on any additional value. (see State Tax Form 63, page 47)
2. The written approval of the Commissioner of Revenue is required.
3. Such assessment must also be made no later than June 20 of the taxable year or 90 days after the date on which the tax bills are mailed (whichever is later). (see I.G.R. 84-206, pages 39-40)

C. COLLECTION OF OMITTED AND REVISED ASSESSMENTS [59:57]

Bills for omitted or revised assessments are due and payable 30 days after the mailing of the bill.

VI. REASSESSED AND REAPPORTIONED TAXES

A. REASSESSMENT OF TAXES [59:77,78]

1. If a tax has been assessed in error, it can be reassessed by the assessors for the time being for the right amount, on the correct property, or to the person to whom it should have been assessed.

2. Collection

- a. Such taxes can be reassessed whether the correct person is still an inhabitant of the town or not.
- b. A reassessed tax on land shall be a lien for the same period and under the same conditions as the original tax would be unless the reassessment is not made during the time the lien is in effect.
- c. Such taxes shall be committed to, and collected and paid over by, the collector in the same manner as other taxes except that the name of the person to whom they were originally assessed shall be stated in the tax list.

B. APPORTIONMENT [59:78A]

1. If real property is divided after the assessment date and division is recorded in the registry of deeds, the assessors may apportion the tax with costs and interest upon the several parcels in proportion to the value of each.
 - a. Apportionment cannot take place if the property has been advertised for sale for non-payment of taxes.
 - b. The owner or mortgagee of any portion must request such apportionment in writing.
2. If property is apportioned, only the portion of the tax, interest and costs apportioned on each parcel shall continue to be a lien on it, and owners or mortgagees are liable only for the tax apportioned on the parcels they own.

VII. BETTERMENTS

A. WHEN BETTERMENTS CAN BE ASSESSED

1. Whenever a limited area of a community receives benefit from a public improvement, and the vote to make the improvement states that betterments are to be assessed,

each parcel is assessed for a proportionate share of the cost of such improvements. (see sample of notice of betterment due, page 48)

2. Assessment for betterments must be made within six months after the completion of the improvement.

NOTE: The six month limitation does not apply to sewers.

3. Various types of betterments may be assessed once the vote has been certified, and a document of intent is recorded at the registry of deeds. Such betterments are: main sewer, water, street, sidewalk, water installation, health or sanitary drains, and house connection (a/k/a particular sewer). In addition to Chapters 80 and 83 there are special enabling acts which pertain to betterment assessments.
4. The original betterment is assessed by a board of officers such as the board of public works, the water commissioners or the sewer commissioners. The board of assessors acts only as a conduit through which the betterments are committed to the collector. All abatements and deferments of betterments are granted by the board or commission which assessed the betterment, not by the board of assessors. (see sample abatement form, State Tax Form 146B, page 49)

B. COLLECTION OF BETTERMENTS [80:4]

1. Assessors commit the original betterment assessment to the collector with a warrant for the total amount of the commitment. (see State Tax Form 59, page 50)
2. State Tax Form 39 is used by the assessors to make the commitment and is used by the collector to record payments and abatements. (see pages 42-43)
3. Upon receipt of the commitment, the collector issues bills for the total amount of the commitment.

C. UNPAID BETTERMENTS

1. Betterments which were committed to the collector prior to January 2 and which remain unpaid at the time the assessors are preparing the valuation list are certified by the collector to the assessors to be added on the real estate tax bill. State Tax Form 261 is used for this purpose. (see page 41)
2. If the betterment is not apportioned, as hereafter described, it is added together with committed interest to the first half of the annual real estate tax bill.

(see State Tax Form 59A, page 52)

3. The committed interest is computed at 5%, or at the election of the city or town at a rate 2% greater than the rate of interest paid to finance the project, from the thirtieth day after the commitment to October 1 of the year to which the real estate tax relates.
4. If betterments are established by special act they bear interest at the rate indicated by the act from the 30th day after they have been committed to the collector. Many betterments are assessed pursuant to special acts which provide for different interest rates. The collector must be familiar with the provisions of any special act which pertains to his community. It is possible to have several special acts with different interest rates applying to the various projects within the same community.
5. The collector has the same powers and is subject to the same duties with respect to betterments as in the case of taxes upon real estate. The owner of land assessed, however, is not personally liable for payment of the betterment.

D. APPORTIONMENT

1. The assessors may, and if requested by the owner of the land assessed for the betterment shall, apportion the betterment or a balance thereof into such number of portions not exceeding 20 as the assessors determine or as requested by the owner. No such portion shall be less than \$5.00.
2. If the betterment is apportioned before the entire betterment is added to the real estate tax bill, the first portion, together with committed interest from thirty days after the original commitment of the betterment to October 1 of the year to which the tax relates, is added to the first half of the real estate tax bills. (see State Tax Form 59B, page 51)
3. In subsequent years, one portion together with one year's committed interest computed from October 1 to October 1, is added to the first half of the real estate tax bill. This procedure is followed annually until the entire betterment together with committed interest has been added to the real estate tax bill.

VIII. DEFERRED REAL ESTATE TAXES

A. WHEN TAXES MAY BE DEFERRED [59:5;41A]

Persons aged 65 and older who have owned property for five years may be entitled to defer real estate taxes. The Board of Assessors determines eligibility in accordance with the provisions of Chapter 59, Section 5, Clause 41A. Eligible taxpayers may defer real estate taxes up to 50% of the assessed value of the property. (see sample list, page 53)

B. PROCEDURES

Once the application for deferral of taxes has been filed and the taxpayer qualifies, the amount of the deferral will be placed on an exemption certificate and forwarded to the collector of taxes who will record that there has been an exemption (or deferral) granted to a taxpayer under the provisions of Clause 41A. The assessors must keep a record of the amount of the deferral with the 8% interest from October 1st on the first payment and 8% interest from April 1st on the second payment, provided the taxpayer has deferred the entire amount. If not, the taxpayer must pay to the collector the amount of taxes remaining. When the deferred taxes plus the 8% interest have reached the maximum of 50% of the assessed value of the property, or of the applicant's interest in the property, there will be no further exemption under Clause 41A. At this point, the taxpayer has the option of paying the deferred taxes or allowing the amount to remain unpaid with interest continuing to accrue until there is a sale of the property by the owner or, in the event of his death, there is a sale or transfer of the property by the heirs.

- 1) The assessors must then give a warrant (Form 97EA-4) to the collector together with a special commitment (Form 97EA-5), indicating the amount of money plus the 8% interest for each year in which payment was deferred.
- 2) Upon payment of this amount by the taxpayer, his heirs, or assigns, the tax collector will file a renunciation of the municipality's lien on the property (Form 97EA-6), in the registry of deeds. (see pages 44-46 for forms 97EA-4, 97EA-5, 97EA-6)

NOTE: Information on Chapters 61, 61A and 61B will be found in Chapter VII pages 7-13.

FISCAL YEAR
ASSESSORS WARRANT TO COLLECTOR
REAL ESTATE TAX

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Janet Jonson Collector of Taxes
 for Anytown in the County of Hamden
 NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax assessed to each such person on REAL ESTATE as therein set forth, with interest, the sum total of such list being six million, five hundred thousand, two hundred fifty dollars and twenty-five cents (\$6,500,250.25), which is the whole amount, exclusive of betterment and special assessments and of water liens, assessed to all persons known to us to be liable to taxation on REAL ESTATE situated in Anytown, for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to Harvey Greenbill, Treasurer of Anytown, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 2nd day of August, 1985.

Benjamin M. Geo
Nancy O'Neil
Utter Weaver

BOARD OF ASSESSORS

OF Anytown

FISCAL YEAR 1986
TAX RATE PER \$1,000.

THE COMMONWEALTH OF MASSACHUSETTS
CITY/TOWN

NOTICE OF
REAL ESTATE TAX
FISCAL YEAR ENDING
JUNE 30, 1986

CLASS	RESI- DENTIAL	OPEN SPACE	COM- MERCIAL	INDUS- TRIAL
SCHOOL GENERAL	1	2	3	4
TOTAL				

OFFICE OF COLLECTOR OF TAXES

Based upon assessments as of January 1, 1985
your REAL ESTATE tax for the fiscal year com-
mencing July 1, 1985 and ending June 30, 1986
upon the following described parcel of REAL
ESTATE is as follows:

PAYABLE BY NOV. 1, 1985	PAGE & LINE	LAND AREA	LAND CLASS	LAND VALUE	TOTAL FULL VALUATION	BETTERMENTS
LOCATION	BETTERMENTS & LIENS TYPE-AMOUNT-COMM.INT.	DESCRIPTION BUILDING	CLASS	VALUE	RESIDENTIAL EXEMPTION	LIENS
						COMM. INT.
					TOTAL TAXABLE VALUATION	TOTAL TAXES
		TOTAL BLDGS.			TOTAL DUE	
(Signature or Facsimile) Collector of Taxes						1st. PAYMENT payable by NOV. 1, 1985 \$
						2nd. PAYMENT payable by MAY. 1, 1986 \$
						INTEREST
						TOTAL \$
						(for classification)

YOUR
COPY

Required payments not made by November 1
or May 1 are subject to interest at 14%
per annum from the first day of the pre-
ceding month.

SEE REVERSE SIDE FOR FURTHER INFORMATION

All payments must be
made to (City/Town)

Mail to
Collector's
Office

OFFICE HOURS
MON. - FRI.

This Form Is Approved By The Commissioner of Revenue

This tax plus all betterments and assessments is due and payable July 1, 1985.

If the tax bill is mailed by October 1, 1985 and any betterments or assessments or more than one-half the tax remains unpaid after November 1, 1985, such amount will be subject to 14% interest computed from October 1, 1985. If mailed after October 1, 1985 and not paid on or before the thirtieth day after mailing, interest will be computed at 14% from the date of mailing.

The second half of the tax if not paid by May 1, 1986 will be subject to 14% interest from April 1, 1986.

Enclose addressed, stamped envelope with both copies of tax bill if you want a receipted tax bill.

Application for abatement for such reasons as overvaluation or improper classification must be filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill is sent after September 1, you may file an application on or before the 30th day after the tax bill is first sent.

Application for exemption under Clauses 17, 17C, 22, 22A, 22B, 22C, 22E, 37, 37A, 41, 41A and 41B, must be filed in writing on an approved form with the Board of Assessors on or before December 15, 1985. If the tax bill is sent after September 1 and you are entitled to any of the exemptions listed with the exception of Cl. 41A, you may file an application within three months after the tax bill is first sent. In respect to Cl. 41A, if the tax bill is sent after September 1, the applicant must file the application on or before the 30th day after the tax bill is first sent.

Application for exemption under Clauses 22D, 42 and 43 must be filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill is sent after September 1, and you are entitled to any of the exemptions listed, you may file an application on or before the 30th day after the tax bill is first sent.

Taxes not paid when due are subject to penalties of \$2.00 for DEMAND, together with CHARGES, FEES and INTEREST as accrued.

For information regarding assessment or valuation inquire of the Board of Assessors.

CLASSIFICATION CODE

Class one	Residential Property
Class two	Open Space Property
Class three	Commercial Property
Class four	Industrial Property

THE COMMONWEALTH OF MASSACHUSETTS
CITY/TOWN
OFFICE OF COLLECTOR OF TAXES
NOTICE OF SECOND PAYMENT
REAL ESTATE TAX
FISCAL YEAR ENDING
JUNE 30, 1986

OFFICE OF COLLECTOR OF TAXES

Based upon assessments as of January 1, 1985 your REAL ESTATE tax for the fiscal year commencing July 1, 1985 and ending June 30, 1986 upon the following described parcel of REAL ESTATE is as follows:

YOUR COPY

(Signature or Facsimile)
Collector of Taxes

Required payments not made by November 1 or May 1 are subject to interest at 148 per annum from the first day of the preceding month.

SEE REVERSE SIDE FOR FURTHER INFORMATION

Mail to
Collect
Office

OFFICE HOURS
MON. - FRI.

This Form Is Approved By The Commissioner of Revenue

(for classification)

This tax plus all betterments and assessments was due and payable July 1, 1985.

If the tax bill was mailed by October 1, 1985 and any betterments or assessments or more than one-half the tax remains unpaid after November 1, 1985, such amount will be subject to 14% interest computed from October 1, 1985. If mailed after October 1, 1985 and not paid on or before the thirtieth day after mailing, interest will be computed at 14% from the date of mailing.

The second half of the tax if not paid by May 1, 1986 will be subject to 14% interest from April 1, 1986.

Enclose addressed, stamped envelope with both copies of tax bill if you want a receipted tax bill.

Application for abatement for such reasons as overvaluation or improper classification should have been filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill was sent after September 1, you should have filed an application on or before the 30th day after the tax bill was first sent.

Application for exemption under Clauses 17, 17C, 22, 22A, 22B, 22C, 22E, 37, 37A, 41, 41A and 41B should have been filed in writing on an approved form with the Board of Assessors on or before December 15, 1985. If the tax bill was sent after September 1 and you were entitled to any of the exemptions listed with the exception of Cl. 41A, you should have filed an application within three months after the tax bill was first sent. In respect to Cl. 41A, if the tax bill was sent after September 1, the applicant should have filed the application on or before the 30th day after the tax bill was first sent.

Application for exemption under Clauses 22D, 42 and 43 should have been filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill was sent after September 1, and you were entitled to any of the exemptions listed, you should have filed an application on or before the 30th day after the tax bill was first sent.

Taxes not paid when due are subject to penalties of \$2.00 for DEMAND, together with CHARGES, FEES and INTEREST as accrued.

For information regarding assessment or valuation inquire of the Board of Assessors.

CLASSIFICATION CODE

Class one	Residential Property
Class two	Open Space Property
Class three	Commercial Property
Class four	Industrial Property

FISCAL YEAR 1986
TAX RATE PER \$1,000.

DEMAND

THE COMMONWEALTH OF MASSACHUSETTS NOTICE OF REAL ESTATE TAX
CITY/TOWN OFFICE OF COLLECTOR OF TAXES
JUNE 30, 1986

CLASS	RESIDENTIAL	OPEN SPACE	COMMERCIAL	INDUSTRIAL
SCHOOL	1	2	3	4
GENERAL				
TOTAL				

IN ACCORDANCE WITH THE REQUIREMENTS OF THE
LAW, DEMAND IS HEREBY MADE UPON YOU FOR
PAYMENT OF YOUR FISCAL YEAR 1986 REAL ESTATE TAXES.

PAYABLE BY NOV. 1, 1985		PAYABLE BY MAY 1, 1986		PAGE & LINE	LAND AREA	CLASS	LAND VALUE	TOTAL FULL VALUATION	BETTERMENTS
LOCATION	BETTERMENTS & LIENS TYPE-AMOUNT-COMM.INT.		DESCRIPTION BUILDING	CLASS	VALUE	RESIDENTIAL EXEMPTION	LIENS	COMM. INT.	TOTAL TAXES
			TOTAL BLDGS.						
<div><div>YOUR COPY</div><div>(Signature or Facsimile) Collector of Taxes</div></div>									
Required payments not made by November 1 or May 1 are subject to interest at 14% per annum from the first day of the preceding month.									
SEE REVERSE SIDE FOR FURTHER INFORMATION									
All payments must be made to (City/Town) Office									
OFFICE HOURS MON. - FRI.									
CHGES & FEES \$									
DEMAND \$ 2.00									
INTEREST									
TOTAL \$									

Required payments not made by November 1 or May 1 are subject to interest at 14% per annum from the first day of the preceding month.

SEE REVERSE SIDE FOR FURTHER INFORMATION
Mail to
Collector's Office

This Form Is Approved By The Commissioner of Revenue

You are hereby notified that, unless TOTAL AMOUNT together with INTEREST and \$2.00 for this DEMAND is paid within 14 days from the date of this demand, collection will be ENFORCED ACCORDING TO LAW. CHARGES, FEES and INTEREST, as accrued, will be added to and collected as a part of this tax.

FISCAL YEAR
1986
TAX RATE PER \$1,000.

SCHOOL \$
GENERAL \$
TOTAL \$

THE COMMONWEALTH OF MASSACHUSETTS
CITY/TOWN _____

OFFICE OF THE COLLECTOR OF TAXES

Based upon assessments as of January 1, 1985
your PERSONAL PROPERTY TAX for the fiscal
year commencing July 1, 1985 and ending June
30, 1986 upon the following described PER-
SONAL PROPERTY is as follows:

NOTICE OF
PERSONAL PROPERTY TAX
FISCAL YEAR ENDING
JUNE 30, 1986

Required payments not made by November 1 or May 1
are subject to interest at 14% per annum from the
first day of the preceding month.

SEE REVERSE SIDE FOR FURTHER INFORMATION

PAGE & LINE
BILL NUMBER
YOUR COPY

All payments must be
made to (City/Town)

Mail to Office Hours
Collector's Mon. - Fri.
Office

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

(Signature or Facsimile)
Collector of Taxes

TOTAL VALUATION

\$

TOTAL TAX

\$

1st. PAYMENT
Payable By
NOV. 1, 1985

\$

2nd. PAYMENT
Payable By
MAY 1, 1986

\$

INTEREST

TOTAL

\$

This tax is due and payable July 1, 1985.

If the tax bill is mailed by October 1, 1985 and more than one-half the tax remains unpaid after November 1, 1985, such amount will be subject to 14% interest computed from October 1, 1985. If mailed after October 1, 1985 and not paid within thirty days of mailing, interest will be computed at 14% from the date of mailing.

The second half of the tax if not paid by May 1, 1986 is subject to 14% interest from April 1, 1986.

Enclose addressed, stamped envelope with both copies of tax bill if you want a receipted bill.

Application for abatement must be filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill is sent after September 1, you may file an application on or before the 30th day after the tax bill is first sent.

Taxes not paid when due are subject to penalties of \$2.00 for DEMAND, together with CHARGES, FEES and INTEREST as accrued.

For information regarding assessment or valuation inquire of the Board of Assessors.

FISCAL YEAR

1986

TAX RATE PER \$1,000.

SCHOOL \$

GENERAL \$

TOTAL \$

THE COMMONWEALTH OF MASSACHUSETTS
CITY/TOWN _____NOTICE OF SECOND PAYMENT
PERSONAL PROPERTY TAX
FISCAL YEAR ENDING
JUNE 30, 1986

OFFICE OF THE COLLECTOR OF TAXES

Based upon assessments as of January 1, 1985
your PERSONAL PROPERTY TAX for the fiscal
year commencing July 1, 1985 and ending June
30, 1986 upon the following described PER-
SONAL PROPERTY is as follows:

		TOTAL VALUATION
		\$ _____
		TOTAL TAX
		\$ _____
Required payments not made by November 1 or May 1 are subject to interest at 14% per annum from the first day of the preceding month.		\$ _____
SEE REVERSE SIDE FOR FURTHER INFORMATION		\$ _____
PAGE & LINE BILL NUMBER YOUR COPY	1st. PAYMENT PAYMENT MADE	\$ _____
All payments must be made to (City/Town)	2nd. PAYMENT Payable By MAY 1, 1986	\$ _____
	INTEREST	_____
	TOTAL	\$ _____

Mail to Office Hours
Collector's Mon. - Fri.
Office

(Signature or Facsimile)

Collector of Taxes

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

This tax was due and payable July 1, 1985.

If the tax bill was mailed by October 1, 1985 and more than one-half the tax remains unpaid after November 1, 1985, such amount will be subject to 14% interest computed from October 1, 1985. If mailed after October 1, 1985 and not paid within thirty days of mailing, interest will be computed at 14% from the date of mailing.

The second half of the tax if not paid by May 1, 1986 is subject to 14% interest from April 1, 1986.

Enclose addressed, stamped envelope with both copies of tax bill if you want a receipted bill.

Application for abatement should have been filed in writing on an approved form with the Board of Assessors on or before October 1, 1985. If the tax bill was sent after September 1, you should have filed an application on or before the 30th day after the tax bill was first sent.

Taxes not paid when due are subject to penalties of \$2.00 for DEMAND, together with CHARGES, FEES and INTEREST as accrued.

For information regarding assessment or valuation inquire of the Board of Assessors.

FISCAL YEAR
1986

TAX RATE PER \$1,000.

SCHOOL \$

GENERAL \$

TOTAL \$

THE COMMONWEALTH OF MASSACHUSETTS

CITY/TOWN _____

OFFICE OF THE COLLECTOR OF TAXES

IN ACCORDANCE WITH THE REQUIREMENTS OF THE
LAW, DEMAND IS HEREBY MADE UPON YOU FOR
PAYMENT OF YOUR FISCAL YEAR 1986 PERSONAL
PROPERTY TAXES.

DEMAND
NOTICE
PERSONAL PROPERTY TAX
FISCAL YEAR ENDING
JUNE 30, 1986

Required payments not made by November 1 or May 1
are subject to interest at 14% per annum from the
first day of the preceding month.

SEE REVERSE SIDE FOR FURTHER INFORMATION

PAGE & LINE
BILL NUMBER
YOUR COPY

All payments must be
made to (City/Town)

Mail to Office Hours
Collector's Mon. - Fri.
Office

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

		TOTAL VALUATION
		\$
		TOTAL TAX
		\$
Required payments not made by November 1 or May 1 are subject to interest at 14% per annum from the first day of the preceding month. SEE REVERSE SIDE FOR FURTHER INFORMATION	1st. PAYMENT Payable By NOV. 1, 1985	\$
	2nd. PAYMENT Payable By MAY. 1, 1986	\$
	CHGES. & FEES	
	DEMAND	\$ 2.00
	INTEREST	
TOTAL		\$
(Signature or Facsimile)		
Collector of Taxes		

You are hereby notified that, unless TOTAL AMOUNT together with INTEREST and \$2.00 for this DEMAND is paid within 14 days from the date of this demand, collection will be ENFORCED ACCORDING TO LAW. CHARGES, FEES and INTEREST, as accrued, will be added to and collected as a part of this tax.

NOTE. — Make a separate affidavit as to time of first sending tax bills under each commitment.

STATE TAX
FORM 214

AFFIDAVIT AS TO TIME
OF FIRST SENDING TAX BILL

THE COMMONWEALTH OF MASSACHUSETTS

ANY TOWN

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

I, Joseph Helpful, Collector ~~XXXXXXXXXX~~ of Taxes for the
City of Any Town in the County of Hampton, hereby
make affidavit that on September 6, 1984, I sent notice of the amount of his tax to each person
assessed whose name appears on the list of 19 85 Fiscal Real Estate Taxes committed
to the Collector of Taxes by the Board of Assessors with a warrant dated September 3, 1984.
REAL ESTATE, PERSONAL PROPERTY

Each such notice was sent by mail postpaid, directed to the town where the assessed person
resided on January 1, 1984, or, if such person resided in a city, directed, if possible, to the street and
number of his residence.

Joseph Helpful, Collector ~~XXXXXXXXXX~~ of Taxes
for the City of Any Town

THE COMMONWEALTH OF MASSACHUSETTS

Hampton, ss. September 6, 1984

Then personally appeared the above-named Joseph Helpful,
Collector ~~XXXXXXXXXX~~ of Taxes, and made oath that the foregoing affidavit by him subscribed is true, be-
fore me,

Janet Jones
Notary Public — ~~XXXXXXXXXX~~

My commission expires February 6, 1987

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
RELEASE NO. 85-204

Single Payment of
Certain Property Taxes
(Ch. 55 of the Acts of 1984)
January 1985

PROPERTY TAX BILLS OF \$25 OR LESS

Chapter 55 of the Acts of 1984
(Amending Ch. 60 of the General Laws)

SUMMARY:

Chapter 55 of the Acts of 1984 amends Chapter 60 of the General Laws by adding a new Section 106.

This section provides that the appropriating body of a city or town may determine that any property tax not in excess of \$25.00 shall be due and payable in a single payment.

GUIDELINES:

1. Chapter 55 is applicable to taxes assessed for fiscal year 1985 and thereafter.
2. The new law does not apply to such estimated tax bills as may be authorized by statute.
3. The single payment bill should be issued in the first half of the fiscal year.
4. Interest charges for the single bill will be the same as charges for a first half bill as specified in G.L. Ch. 59, S. 57. If the entire single payment bill, including any assessments or charges added thereto, is not paid on or before November 1, interest on the unpaid balance shall be computed at the rate of 14 percent from October 1, or, if the single payment bill is mailed after October 1, interest at the rate of 14 percent shall be paid on so much of the bill, including any assessments and charges added to it, as remains unpaid after the 30th day after the bill was mailed, computed from the day of mailing.
5. The provisions of G.L. Ch. 60, S. 22 requiring the acceptance of partial payments on account of real

PROPERTY TAX BUREAU - ANTHONY P. GROSSO, CHIEF 617-727-4231
FRANCIS T. SEIFERT, ASST. CHIEF 617-727-0516

estate or personal property taxes of not less than \$10.00 or 10 percent of the tax, whichever is greater, remain in effect. Such partial payments must therefore be accepted.

6. In those cities and towns where it has been determined that single payments will be used, the assessors and collectors should exercise extreme care in the assessment and billing of single payment taxes. The procedure may be susceptible to double billing errors, especially in communities where computers are used in the preparation of valuation lists, commitment lists, and tax bills.
7. "Appropriating Body," as used in this Act, refers to the Town Meeting (or a Town Council, whichever is appropriate) in a town, or to the City Council with the Mayor's approval when required by law in a city.

P. L. BILL NO. 4382

19

REAL ESTATE TAX WARRANT

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

Richard Green

25 Maple Street

REAL ESTATE TAX	\$1604	00
INTEREST TO DATE OF WARRANT	102	96
DEMAND	2	00
WARRANT	2	00
TOTAL	\$1710	96
INTEREST TO DATE OF PAYMENT		
*CHARGES AND FEES		
TOTAL TAX	\$	

THE COMMONWEALTH OF MASSACHUSETTS

SS. 19

By virtue of this warrant, I have made demand upon for payment of the above tax, interest, charges and fees, and

after { notice of warrant } I have received the sum

of \$....., from which I have deducted the sum of \$..... as my charges and fees, and have remitted the balance of \$..... to the Collector of Taxes for

NAME OF CITY OR TOWN

in satisfaction of this warrant.

DEPUTY COLLECTOR OF TAXES - IF OTHER OFFICERS, STATE TITLE

*CHARGES AND FEES

SPECIFY IN DETAIL

\$.....	
\$.....	
\$.....	
\$.....	
TOTAL	\$.....

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

STATE TAX
FORM 268S

COLLECTOR'S WARRANT TO COLLECT
REAL ESTATE TAX

The Commonwealth of Massachusetts

Anytown

NAME OF CITY OR TOWN

Office of the Collector of Taxes

To the Sheriff or his Deputies of the County of

Hamden

or to the Deputy Collector of Taxes or to any Constable of

Anytown

NAME OF CITY OR TOWN

, Greeting:

Whereas, Richard Green

Anytown

NAME OF CITY OR TOWN

in the County of Hamden

was duly assessed by the Board of Assessors a 19.84....., REAL ESTATE TAX in the amount of \$1604.00 which now remains unpaid after the expiration of fourteen days from the date of a demand made upon him by me in accordance with General Laws, Chapter 60, Section 16: THEREFORE,

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you, and each of you, are required and directed to collect said unpaid real estate tax together with interest thereon and charges and fees authorized or imposed by law. If the person assessed refuses or neglects to pay his tax after you have notified him by mail or other means that a warrant to collect has been issued and after you have served this warrant to collect by exhibiting a copy hereof to said person assessed or by delivering a copy hereof to said person assessed or by leaving a copy hereof at his last and usual place of abode, or of business, you shall request a hearing in the district court having jurisdiction.

Hereof fail not, and make return of this warrant with your doings thereon.

Given under my hand and seal this 1st

June

19.85

Thomas Brown
Collector of Taxes

for Anytown

NAME OF CITY OR TOWN

FORM 1417 HOBBS & WARREN, INC.
REVISED CHAPTER 64 ACTS OF 1980

P. L. BILL NO.

19

PERSONAL PROPERTY TAX WARRANT

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

PERSONAL PROPERTY TAX	\$	
INTEREST TO DATE OF WARRANT		
DEMAND		2 00
WARRANT		2 00
TOTAL	\$	
INTEREST TO DATE OF PAYMENT		
*CHARGES AND FEES		
TOTAL TAX	\$	

THE COMMONWEALTH OF MASSACHUSETTS

SS. 19

By virtue of this warrant, I have made demand upon for payment of the above tax, interest, charges and fees, and

after { notice of warrant } I have received the sum
{ service of warrant }

of \$, from which I have deducted the sum of \$ as my charges and fees, and have remitted the balance of \$ to the Collector of Taxes for

NAME OF CITY OR TOWN

in satisfaction of this warrant.

DEPUTY COLLECTOR OF TAXES - IF OTHER OFFICERS, STATE TITLE

*CHARGES AND FEES
SPECIFY IN DETAIL

\$	
TOTAL	\$

STATE TAX
FORM 2675

COLLECTOR'S WARRANT TO COLLECT
PERSONAL PROPERTY TAX

The Commonwealth of Massachusetts

NAME OF CITY OR TOWN

Office of The Collector of Taxes

To the Sheriff or his Deputies of the County of

or to the Deputy Collector of Taxes or to any Constable of

, Greeting:
NAME OF CITY OR TOWN

Whereas, of
NAME OF CITY OR TOWN

in the County of was duly assessed by the Board of Assessors a 19 PERSONAL PROPERTY TAX in the amount of \$ which now remains unpaid after the expiration of fourteen days from the date of a demand made upon him by me in accordance with General Laws, Chapter 60, Section 16: THEREFORE,

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you, and each of you, are required and directed to collect said unpaid personal property tax together with interest thereon and charges and fees authorized or imposed by law. If the person assessed refuses or neglects to pay his tax after you have notified him by mail or other means that a warrant to collect has been issued and after you have served this warrant to collect by exhibiting a copy hereof to said person assessed or by delivering a copy hereof to said person assessed or by leaving a copy hereof at his last and usual place of abode, or of business, you shall request a hearing in the district court having jurisdiction.

Hereof fail not, and make return of this warrant with your doings thereon.

Given under my hand and seal this day of 19.

Collector of Taxes

for NAME OF CITY OR TOWN

FORM 1418 HOBBS & WARREN, INC.,
REVISED CHAPTER 64 ACTS OF 1980

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

COLLECTOR TO ASSESSORS
NOTICE OF UNCOLLECTIBLE TAXES
~~RELATION~~ PERSONAL PROPERTY

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

SHEET No. 1

December 2 1985

TO THE BOARD OF ASSESSORS:

Under the provisions of General Laws, Chapter 59, Section 71, you are hereby notified that the following
1984 Personal Property taxes or portions thereof as listed herewith cannot

POLL OR PERSONAL PROPERTY

be collected by reason of the inability to pay of the persons assessed, as specified against each name.

[INSERT CARBON HERE TO MAKE A COPY OF THIS SCHEDULE ON PAGE 2]

NAME AND ADDRESS OF PERSON ASSESSED	ORIGINAL TAX		AMOUNT UNCOLLECTED		DATE OF DEMAND	Date of Issuance of Warrant	REASON OF INABILITY TO PAY
Robert Bronson	432	00	432	00	5-16-84	6-1-84	Death
Vincent Zurawski	286	00	286	00	5-16-84	6-1-84	Bankruptcy
Anthony Mucci	321	86	321	86	5-16-84	6-1-84	Death
TOTAL SHEET No. 1							

TOTAL NUMBER OF SHEETS ATTACHED_____

The foregoing statements and those on any attached sheets are made and subscribed to under the penalties of perjury.

Collector of Taxes for.....Anytown.....
NAME OF CITY OR TOWN

NAME OF CITY OR TOWN

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

SHEET No. 1

December 15 1985

TO THE COLLECTOR OF TAXES:

Acting upon your notification dated..... December 2..... 19.85, setting forth that the following
19.84 Personal Property..... taxes or portions thereof as listed herewith are uncollectible

POLL OR PERSONAL PROPERTY

for the reason specified, abatement of said taxes is hereby certified after due inquiry.

You are accordingly discharged by this certification from further obligation to collect the taxes so abated.

[illegible]

TOTAL NUMBER OF SHEETS ATTACHED_____

BOARD OF ASSESSORS

of.....Anytown
NAME OF CITY OR TOWN

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION.



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

APPLICATION FOR AUTHORITY FROM THE COMMISSIONER OF REVENUE TO ABATE PROPERTY TAXES UNDER GENERAL LAWS, CHAPTER 58, SECTION 8 -- GUIDELINES

One of the provisions of General Laws, Chapter 58, Section 8 provides that the Commissioner of Revenue may authorize the Board of Assessors to abate at any time an unpaid tax, assessment, rate or other charge:

"If, at any time, after any tax, assessment, rate or other charge has been committed to a collector such tax, assessment, rate or charge, or any interest thereon or costs relative thereto, remains unpaid and the Commissioner is of the opinion that such tax, assessment, rate, charge, costs or interest should be abated, he may, in writing, authorize the assessors or the board or officer assessing such tax, assessment rate or charge, to abate any part or the whole of such tax, assessment, rate, charge, costs or interest, whether or not the same is secured by a tax title held by the town."

Occasionally situations arise when a Board of Assessors needs to seek authority under this provision. Other than the fact that the tax must be unpaid, there is no statutory language to aid either the assessors or the Commissioner in making a decision about which cases should be approved. Judgments must be based upon a determination of what will result in the greatest equity for the taxpayer involved and for all taxpayers in a community.

The guidelines listed below are intended to indicate the types of cases which appear to the Commissioner of Revenue to justify approval. The guidelines do not cover all of the situations which may arise that might fall into this category; and it must be emphasized that in each instance the Commissioner's decision is based on the facts and circumstances of the particular application.

There are several taxpayer situations which appear to the Commissioner of Revenue to justify approval for abatement. Primarily, these are as follows:

1. Property owners, who have received a tax bill which was in error due to a clerical mistake on the part of the city or state (in the case of the motor vehicle excise).
2. Property owners, who have received abatements in previous years, who were extremely ill during the year involved, or who are elderly; whose tax business may be taken care of by relatives; who have through no intention of their own failed to file seasonably for the abatement. It is helpful when these requests are accompanied by a statement attesting to the taxpayer's eligibility.
3. Property owners claiming a sudden overassessment of property caused by special conditions in a depressed or rapidly declining area. Such a request should be accompanied by an analysis from an assessor who has viewed the property and is familiar with the area. Included as well should be an explanation detailing in clear and convincing fashion the reasons why the taxpayer failed to file for an abatement in the usual course.
4. Partial abatement of taxes on property of relatively low value and in a deteriorated condition which a new owner is committed to immediately rehabilitate, so that the property will become more tax productive for the municipality.

A letter from the Board of Assessors to the Commissioner of Revenue is the most practical way to make a request under General Laws, Chapter 58, Section 8. State Tax Form 385 may be useful in

certain instances, but for most cases the space is too limited.

The following information in respect to requests for authority to abate under the provisions of Ch. 58, Sec. 8 will be required:

1. The address of the property in question.
2. An itemization by fiscal year of the taxes outstanding with regard to the property in question.
3. An itemization by fiscal year of the interest, costs and charges outstanding with regard to the property in question.
4. An itemization by fiscal year of the taxes for which the assessors seek authority to abate.
5. An itemization by fiscal year of the interest, costs and charges for which the assessors seek authority to abate.
6. The assessed value of the property for each of the tax years in question.
7. The name of the current assessed owner. If that owner is other than an individual (e.g., corporation, trust, limited partnership), list the names of all principals, officers, trustees, beneficiaries, general and limited partners, as the case may be.
8. The name of the assessed owner during the period the taxes became delinquent. If that owner was other than an individual, provide the additional information as noted in Paragraph #7 above.
9. Indicate whether the taxpayer timely filed an application for abatement (or exemption) for any of the tax years in question. If so, with what result? If not, specify fully and in detail the reasons for the taxpayer's failure to so file.
10. If the present owner or prospective purchaser is intent upon developing or rehabilitating the property in question, provide all relevant details, including a description of the work to be done, itemized costs thereof, financing arrangements, anticipated commencement and completion dates.
11. If the current assessed owner intends to convey or otherwise dispose of the property in question, provide all relevant details.

12. Discuss fully the reasons why the assessors believe that an abatement is warranted. The assessors should indicate as well how this abatement, if authorized, would likely benefit the taxpayers of the community.
13. Provide substantiating information together with all supporting documentation which relates to the taxpayer's request and which would serve to verify claims of hardship or eligibility, where appropriate.

In summary, in requesting authority to abate, the assessors are advised to submit to the Commissioner a full statement of all pertinent information.

If there are any questions regarding either the guidelines listed above, or other administrative aspects of General Laws, Chapter 58, Section 8, please telephone or write to Edward J. Collins, Jr., Deputy Commissioner, Department of Revenue, 100 Cambridge Street, Boston, Massachusetts 02204.

Very truly yours,



Edward J. Collins, Jr.
Deputy Commissioner
Division of Local Services

STATE TAX FORM 147
PROPERTY ABATEMENT CERTIFICATE

Application No. 1
Commitment No. 1
Page and Line 1-1
Bill \$ 100

THE COMMONWEALTH OF MASSACHUSETTS

Ripton

CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS
[SEE REVERSE SIDE FOR REFUND INSTRUCTIONS]

Certificate No. 1

December 16, 1985

C59, Sec 5, C122
STATUTORY REFERENCE

TO THE COLLECTOR OF TAXES:

The Board of Assessors has allowed an abatement for the Fiscal Year
Ending June 30, 19....., on 25 Main Street

PROPERTY LOCATED AT STREET AND NUMBER

Assessed to owner of record

Pay to subsequent owner

John Johnes

The Board of Assessors

John Doe
Richard Roe
Kevin St. John

	ORIGINAL TAX	ABATEMENT	ADJUSTED TAX	ABATEMENT AGAINST 1ST PAYMENT	1ST NET PAYMENT	ABATEMENT AGAINST 2ND PAYMENT	2ND NET PAYMENT
REAL ESTATE	\$ 575.00	\$ 175.00	\$ 400.00	\$ 87.50	\$ 200.00	\$ 87.50	\$ 200.00
PERSONAL							
OTHER CHARGES							
TOTAL TAX	\$ 575.00	\$ 175.00	\$ 400.00	\$ 87.50	\$ 200.00	\$ 87.50	\$ 200.00
THIS ABATEMENT WILL BE DEDUCTED EQUALLY FROM EACH OF YOUR TWO TAX PAYMENTS							
(REVISED 1979) THIS FORM APPROVED BY COMMISSIONER OF REVENUE				(OTHER SIDE)			

FISCAL YEAR
ASSESSORS WARRANT TO COLLECTOR
OMITTED PROPERTY

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To George Morton, Collector of Taxes
 for Anytown in the County of Hamden
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax as therein set forth, assessed to each such person on **PROPERTY OMITTED** from the annual assessment of taxes, with interest, the sum total of such list being two thousand, five hundred two dollars and 00 cents (\$ 2502.00), which is the whole amount assessed to all persons known to us to be liable to taxation under the provisions of General Laws, Chapter 59, Section 75, for state, county, city, or town purposes.

And you are to pay over said taxes and interest to Marion Pisa, Treasurer of Anytown, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 9th day of August, 1985

Robert Bowen
Charles Monroe
Susan Martin

BOARD OF ASSESSORS

OF Anytown



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
RELEASE NO. 84-206

SUBJECT:
Omitted Assessments

AN ALTERNATIVE DEADLINE FOR OMITTED ASSESSMENTS

(G.L. Ch. 59 S. 75 as amended by
Ch. 53 of the Acts of 1984)

GUIDELINES:

1. The deadline for making omitted assessments in certain communities has been extended by Ch.53 of the Acts of 1984, which amends G.L. Ch. 59 S. 75. Under the new law, the deadline will be either June twentieth (as in the past) or ninety days after the mailing of the tax bills, whichever date is later. This means that June twentieth will still be the deadline for all cities and towns which mail their actual (not estimated) tax bills by March twenty-second.
2. In either case, the approval of the Commissioner of Revenue is required to make the omitted assessments.
3. The new law, which applies to fiscal year 1984 and all subsequent fiscal years, is effective immediately.

PROCEDURE:

1. The board of assessors should write to the Property Tax Bureau requesting approval to make the omitted assessments.
2. If the omitted assessments for which approval is sought will be made after June twentieth, the request for approval must include a copy of the collector's affidavit attesting to the date on which the relevant tax bills (i.e., real or personal) were mailed.
3. Requests for approval should be mailed to the Property Tax Bureau at least two weeks before the applicable deadline. Since omitted assessments must be committed, not just approved, by the deadline, allowance should be made for processing time and possible delays in the mail.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief (617)727-4231
Francis T. Seifert, Asst. Chief (617)727-0516

DISCUSSION:

With the increased frequency of revaluations in recent years, and the resulting delay in establishing tax rates, many cities and towns have had little or no time to correct errors in the original commitment made in a revaluation year, i.e., because the June twentieth deadline for making omitted assessments passed either before the tax bills were mailed or shortly thereafter. This led both to a loss of revenue and to inequities in the assessment of taxes, since some taxpayers may have eluded taxation for a year. To remedy this situation, the Legislature enacted Ch. 53 of the Acts of 1984 to ensure that every city and town would have at least ninety days after the mailing of its tax bills in which to correct omissions in the commitment.

On July 3, 1984, the Governor signed an emergency letter making the change effective at once.

NAME OF CITY OR TOWN

SHEET No. 1

OFFICE OF THE COLLECTOR OF TAXES
CERTIFICATION OF UNPAID BETTERMENT LIENS

TO BE ADDED TO NEXT ANNUAL TAX AND RECOMMENDED AS AN ANNUAL TAX

TO THE BOARD OF ASSESSORS:

It is hereby certified that of the Betterment assessments constituting liens on certain real estate described in the list committed to me as Collector of Taxes on February 15, 1983, the following remain unpaid for fourteen days after demand therefor upon the respective record owners as therein designated in the amounts specified below, and on any attached sheets, as appearing opposite the description of each parcel of such real estate and the name of the owner thereof, which amounts include interest and costs as provided by law.

In accordance with General Laws Chapter 80, Section 13, each such unpaid assessment is to be added to the next annual tax upon the respective parcel and recommended or, if the annual tax has been paid or the property is exempt, it is to be recommended as the annual tax.

BILL NUMBER	COMMITMENT		NAME AND ADDRESS OF RECORD OWNER OF REAL ESTATE Also, the Name and Address of Person Owed the Lien in the Case of a Mortgaged Residence Owned and Tenured	DESCRIPTION OF REAL ESTATE (Must be Sufficiently Accurate for Identification) (In case of Registered Land, Certificate of Title Number Must be Given.)	TOTAL AMOUNT TO BE ADDED TO NEXT ANNUAL TAX	
	PAGE	LINE				
217-1	53	50	Brown, William J. & Mary B.	2 Main Rd. F.F. 166.60' Sewer Lot #1	1999 20	1
217-2	53	20	Greene, Harry	5 Main St. F.F. 202.39' Sewer Lot #14	2428 68	2
217-4	53	19	Proctor, Arthur & Jane	21 Main St. F.F. 66.00' Sewer Lot #13	792 00	3
217-5	53	52	Smith, John D.	22 Main St. F.F. 166.00' Sewer Lot #3	1992 00	4
217-7	53	18	Murphy, Thomas A.	25 Main St. F.F. 72.00' Sewer Lot #12	264 00	5
217-9	53	16	O'Connor, John Jr. & Celia	27 Main St. F.F. 130.00' Sewer Lot #10	1560 00	6
						7
						8
						9
						10
TOTAL						

TOTAL NUMBER OF SHEETS ATTACHED

Collector's Name

Collector of Taxes for

Your Town

THIS FORM APPROVED BY COMMISSIONERS OF CORPORATIONS AND FINANCE

HOBBS & WARREN, INC., PUBLISHERS.

Form 1190

Yours truly

NAME OF CITY, T.

OFFICE OF THE

Dec. 30, 1982, 19
DATE OF RECORDING OF ORDER

DATE OF RECORDING OF ORDER _____

19...8.3 Commitment ofSewer.....

NUMBER	NAME AND ADDRESS OF OWNER OF RECORD	DESCRIPTION OF REAL ESTATE (Must be Sufficiently Accurate for Identification) [If Registered Land, Certificate of Title Number and Reg. Vol. and Page Must be Given]
53-50	Brown, William + Mary B.	2 Main Street FF. 166.60' S. lot #1
53-20	Greene, Harry	5 Main Street FF 202.39' S. lot #14
53-19	Proctor, Arthur + Jane	21 Main Street FF 66.00 S. lot #13
53-52	Smith, John D	22 Main Street FF 166.00' S. lot #12
53-17	Murphy, Thomas A. + Joan H.	35 Main Street FF 52.00 S. lot #11
53-19	Maloney, James B.	29 Main Street F.F. 125.28' S. lot #8
	V-42	TOTAL

SHEET NO. 217

BOARD OF ASSESSORS

February 15, 1983
DATE OF COMMITMENT

Assessments

DATE OF COMMITMENT

C R E D I T S								
ASSESSMENT	INTEREST	COSTS	ABATEMENT	APPORTION- MENT	CASH	CERTIFICATION FOR ADDITION TO ANNUAL TAX	DATE OF CREDIT	
1999 20								1
2428 68								2
792 00								3
864 00								4
624 00								5
1503 36								6
								7
								8
								9
								10
								11
								12
					V-43			

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

Name of City, Town or District

Office of the Board of Assessors

December 31, 1984

To Susan Martin, Collector of Taxes:

You are hereby directed to collect from heirs Marsha Brown, devisees, executors, the real estate taxes together with interest and charges thereon in the total amount of 2,020.00 as committed to you in the tax list herewith, said taxes having been deferred in accordance with a tax deferral and recovery agreement authorized by G.L., Ch. 59, Sec. 5, Cl. 41A and entered into by Harold Brown and the Board of Assessors of the city/town of Anytown under date of September 1, 1981, notice of said agreement having been recorded with Middlesex District Registry of Deeds, Book 12694, Page 133.

DESCRIPTION OF LAND

(The description must be sufficiently accurate to identify the premises. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given)

per assessors maps

Map 123 Lot 17

You are further directed to collect from the real estate taxes together with interest and charges thereon in the total amount of as committed to you in the tax list herewith, said taxes having been deferred in accordance with the provisions of a tax deferral and recovery agreement entered into by, surviving spouse of said and the board of assessors of the city/town of under date of Notice of said agreement having been recorded with District Registry of Deeds, Book, Page

Robert Martin
Orlene Mackey
Richard Jones
Board of Assessors

of Anytown

Special Commitment for Collection of Taxes under G.L. C59, Sec. 5, Cl. 41A

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

Name of City, Town or District

LINE NO.	NAME AND ADDRESS OF ASSESSED	TAX YEAR	TAX	CHARGES AND FEES	INTEREST	AMOUNT PAID	DATE
1		FY 1982	200.00	15.00	52.00		
			200.00		44.00	496.00	
2		1983	200.00		36.00		
			200.00		28.00	464.00	
3		1984	250.00		25.00		
			250.00		15.00	540.00	
4		1985	250.00		5.00	505.00	
5						\$2020.00	1/1/85
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

THE COMMONWEALTH OF MASSACHUSETTS

Anytown
Name of City or Town

RENUNCIATION OF RIGHTS UNDER STATEMENT OF ENTRY INTO TAX DEFERRAL AND RECOVERY AGREEMENT

record
All rights under a statement filed for registration on
September 1, 1981, with Middlesex Registry of Deeds,
Registry District, Book 12694,
Page 133, Document No. ---, Certificate of Title No. ---,
are hereby renounced.

said statement was filed pursuant to General Laws, Chapter 59, Section 5, Clause 41A, to
continue, until payment, the lien for the taxes deferred for the fiscal year(s) 1982
to January 1, 1985, by
Harold Brown
Name of Person or Persons Assessed

upon the following described land:

DESCRIPTION OF LAND

(The description must be sufficiently accurate to identify the premises. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given)

Map 123 Lot 17
per assessors maps

Susan Martin City
Collector of Taxes for the Town of Anytown

THE COMMONWEALTH OF MASSACHUSETTS

Hamden, ss January 3, 1985,

Then personally appeared the above-named Susan Martin
Collector of Taxes for Anytown, and acknowledged the foregoing
instrument to be its free act and deed, before me,

My commission expires April 18, 1987

December 31, 1984, at 3 o'clock and 10 minutes P. M.

Madeleine Morris
Notary Public — Justice of the Peace

Received and entered with Registry of Deeds,
Registry District,
Book ---, Page ---, Document No. ---, Certificate of Title No. ---

Attest:

Register

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

December 3, 1985

TO THE COLLECTOR OF TAXES:

You are hereby notified that upon the recommendation of the Commissioner of Corporations and Taxation, under the provisions of General Laws, Chapter 59, Section 76, a revision of the valuation of the real estate

REAL ESTATE OR TANGIBLE PERSONAL PROPERTY

located at 253 Maple Street has been made as follows:

NUMBER

STREET

Assessed to Ruth Forrest 253 Maple Street

NAME

ADDRESS

	VALUATION	AMOUNT OF TAX	DATE OF ASSESSMENT
Revised	\$ 150,500	\$ 3762.50	12/02/85
Original	<u>50,500</u>	<u>1262.50</u>	09/01/85
Additional	\$ 100,000	\$ 2500.00	

You are hereby required to levy and collect of the said Ruth Forrest

a tax in the amount of \$ 2500.00 which has been duly assessed on such additional valuation and entered on the tax list. Collection of this tax is to be made in the manner provided by General Laws, Chapter 59, Section 75, as amended.

Martin Green
Paula Brown
Mark Cowan

Board of Assessors

of Anytown

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

THE COMMONWEALTH OF MASSACHUSETTS

NOTICE OF
BETTERMENT ASSESSMENTS**TOWN OF BEDFORD**

OFFICE OF THE COLLECTOR OF TAXES

Date of
Issue

You are hereby notified that the following BETTERMENT ASSESSMENTS have been levied and now constitute a lien upon the land located at _____

Page 200

Line 6

Sheet 75

SEWER	STREET	WATER	TOTAL
\$ 186.00	\$	\$	\$

This Bill Due and Payable Within Thirty Days. 5 % interest will be charged from the Thirtieth day of this notice. For receipt enclose self-addressed stamped envelope with entire bill. Request for apportionment must be made *at once* to the Board of Assessors.

DO NOT DETACH

Thomas E. and Mary S. Jones
19 Spring Street
Anytown, MA1

186.00
5.70
\$ 191.70

Checks Payable TOWN OF BEDFORD at the Collector's office 8 AM to 4 PM daily. For information regarding the above assessment inquire of the **BOARD OF SELECTMEN**. Any application for abatement must be filed in writing on an approved form with the **BOARD OF SELECTMEN** within six months of this notice.

Phyllis Allen, Collector of Taxes

TO THE TAXPAYER:

STATE TAX FORM 146B

THE COMMONWEALTH OF MASSACHUSETTS

**NOTICE AND CERTIFICATE
OF ABATEMENT
BETTERMENT**

Commitment No. Board of Selectmen

Page and Line 157/5 NAME OF BOARD MAKING ASSESSMENT

No. 55
February 10 1985

This is to certify that the Board of Selectmen has voted an abatement of \$ 600.00
on a 1984 sewer Betterment Tax

assessed to: SEWER SIDEWALK STREET WATER
Erroneous Assessment

(reason for abatement)
STATUTORY REFERENCE

Board of Assessors

ORIGINAL TAX \$ 1200.00
ABATEMENT \$ 600.00
ADJUSTED TAX \$ 600.00

NAME OF BOARD
(assessors' signatures)

FORM 1660 HOBBS & WARREN, INC.

THIS FORM APPROVED BY COMMISSIONER OF CORPORATIONS AND TAXATION.

ASSESSORS WARRANT TO COLLECTOR
ORIGINAL BETTERMENT AND
SPECIAL ASSESSMENTS

THE COMMONWEALTH OF MASSACHUSETTS

Your Town

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To _____, Collector of Taxes
of Any Town _____ in the County of Middlesex _____

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the list or lists herewith committed to you the amount therein set forth as a BETTERMENT OR SPECIAL ASSESSMENT constituting a lien on his land, the sum total of such list or lists being as follows:

BETTERMENT AND SPECIAL ASSESSMENTS

In accordance with orders or statements duly recorded under the provisions of
General Laws, Chapter 80 or 83, or Special Act, 19_____, Chapter _____

As Certified to the Board of Assessors

SEWER	\$ 228,845.10
SIDEWALK	
STREET	
TOTAL	\$ 228,845.10

And, at such times as the assessors shall direct, you are to pay over the amounts collected by you to the treasurer of the body politic on behalf of which the assessments were made. And you are to make written return of said assessments and interest with your list and of your doings thereon at such times as the assessors shall in writing require, and also to give to the city or town treasurer an account of all charges and fees collected by you.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before _____ March 16 _____ of the current year.

And in the levy and collection of such assessments hereby committed to you, and of interest, charges and fees, as provided by law, you are to have and to exercise the same powers and be subject to the same duties as in the case of the annual taxes upon real estate; but the owner of land assessed shall not be personally liable for any assessments made under said Chapters 80 or 83.

Given under our hands this _____ 15th _____ day of February _____, 1983.

Assessors' Signatures

BOARD OF ASSESSORS

OF Your Town

Page 200, line 6 (location in original
commitment book)Sheet #75 (location in apportionment
book)

THE COMMONWEALTH OF MASSACHUSETTS

Anytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To THE COLLECTOR OF TAXES:

Written application having been made by the owner of the following-described land, it is hereby ordered, under the provisions of General Laws, Chapter 80, Section 13, that, notwithstanding any prior apportionment, the amount remaining unpaid of the sewer assessment on said land as set forth below shall be payable in full forthwith.

SEWER-SIDEWALK-STREET

LOCATION OF LAND 19 Spring Street Lot No. 55/152

NUMBER

STREET

(assessors map

NAME OF PERSON ASSESSED Jones, Thomas E. and Mary S. & parcel)ADDRESS 19 Spring Street, Anytown, MAAmount of Original Assessment \$ 625.00 Date of Original Commitment October 30, 19 70Amount remaining unpaid \$ 186.00Interest as provided by law 5.70TOTAL AMOUNT HEREBY COMMITTED . \$ 191.70

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are required to collect and pay over the total amount hereby committed to you in accordance with the original warrant for such betterment or special assessment.

Given under our hands this ninth day of September, 19 85

BOARD OF ASSESSORS

OF Anytown

19 85 FY

ASSESSORS WARRANT TO COLLECTOR
BETTERMENT AND SPECIAL ASSESSMENTS
ADDED TO ANNUAL TAXES

THE COMMONWEALTH OF MASSACHUSETTS

Your Town

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Collector's Name _____, Collector of Taxes

for Your Town _____ in the County of Middlesex _____,
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the tax list herewith committed to you any amount therein appearing as a betterment or special assessment constituting a lien on his land and added to the annual tax assessed with respect to such land or set forth as his annual tax if the land is otherwise exempt, the sum total of such betterment and special assessments being as follows:

MOTH ASSESSMENTS General Laws, Chapter 132, Section 18 \$ _____

STREET SPRINKLING OR OILING ASSESSMENTS General Laws, Chapter 40, Sections 16-18 \$ _____

BETTERMENT ASSESSMENTS which have been certified by you as remaining unpaid

General Laws, Chapter 80, Section 4, Chapter 85, Section 28, or Special Act

	UNAPPORTIONED		APPORTIONED		
	Amount	Committed Interest	Amount	Committed Interest	
SEWER	\$	\$	\$ 13,658.95	\$ 8,025.57	\$ 21,684.52
Sewer Entrance	\$	\$	\$ 871.00	\$ 148.00	\$ 1,019.00
SIDEWALK	\$	\$	\$	\$	\$
Suspended Sewer	\$	\$	\$	\$ 7.92	\$ 7.92
	\$	\$	\$	\$	\$
STREET	\$	\$	\$ 849.00	\$ 271.68	\$ 1,120.68
	\$	\$	\$	\$	\$
Water	\$	\$	\$ 1,321.00	\$ 538.88	\$ 1,859.88

TOTAL HEREBY COMMITTED \$ 25,692.00

And you are to pay over such assessments and interest to Treasurer's Name _____

_____, Treasurer of Your Town

NAME OF CITY OR TOWN

or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said assessments and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And in the levy and collection of such assessments hereby committed to you, and of interest, charges and fees, as provided by law, you are to have and to exercise the same powers and be subject to the same duties as in the case of the annual taxes upon real estate.

Given under our hands this 24th _____ day of September _____, 19 84

Assessors' Signatures _____

BOARD OF ASSESSORS

OF Your Town _____

(Pages are typed by assessor. Copy given to collector for recording)

DEFERRED ASSESSMENT REVENUE

SHEET NO.

ASSESSMENTS APPORTIONED DURING MONTH OF 19													
Number	NAME	Location	Total	Due in 1984	Due in 1985	Due in 1986	Due in 1987	Due in 1988	Due in 1989	Due in 1990	Due in 1991	Due in 1992	Due in 1993
10 217-1	Brown, William J. & Mary B.	2 Main Street	1 994 20	15 920	200 00	200 00	250 00	200 00	200 00	200 00	200 00	200 00	200 00
20 217-2	Greene, Harry	5 Main Street	24 286 63	12 968	121 00	121 00	121 00	121 00	121 00	121 00	121 00	121 00	121 00
4													
20 217-4	Proctor, Arthur & Jane	21 Main Street	7 32 00	32 00	40 00	40 00	40 00	40 00	40 00	40 00	40 00	40 00	40 00
6													
5 217-5	Smith, John D.	22 Main Street	19 32 00	40 000	3 98 00	3 98 00	3 98 00	3 98 00					
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VI MOTOR VEHICLE EXCISE

I. MOTOR VEHICLE EXCISE LAW [60A:1-6]

NOTES

- A. Except as otherwise provided, there shall be an excise assessed and levied on every motor vehicle and trailer registered in the Commonwealth.
- B. The excise shall be payable to the community in which the vehicle is principally garaged.

NOTE: If a vehicle is registered in Massachusetts, but not kept in any particular community, the excise shall be paid directly to the Commonwealth.

II. CALCULATION OF EXCISE

- A. The amount of excise is assessed on a value set by the Commissioner of Revenue which is based on the manufacturer's list price.
- B. The percentages of the manufacturer's list price are as follows:

	<u>Model Year</u>		<u>Tax Year</u>	<u>%</u>
- Year Prior to Designated				
Year of Manufacture	1986	in	1985	50%
- Year of Manufacture	1986	in	1986	90%
- Second Year	1986	in	1987	60%
- Third Year	1986	in	1988	40%
- Fourth Year	1986	in	1989	25%
* Fifth Year and All				
Succeeding Years	1986	in	1990 thereafter	10%

At no time does the market value of the vehicle have any bearing on value, nor does the age of the vehicle after the fifth year.

NOTE: The commissioner's values are a ceiling. The assessors may grant an abatement if they believe the valuation based on list price is excessive.
[60A:1]

C. No rate of excise fixed shall exceed \$25.00 per \$1000 of valuation.

D. No excise bill shall be less than \$5.00, for 1985 and subsequent tax years. [60A:1] (IGR 85-203, page 13)

E. VEHICLES REGISTERED AFTER JANUARY 1

1. A vehicle registered up to the last day of any month shall be considered to have been registered for the entire month.
2. For vehicles registered after January 31, the excise is determined proportionately in the relation the month of registration bears to twelve months. For example, if a vehicle is registered April 30, it will be taxable as of April 1 for the nine remaining months of the year, and the excise tax due will therefore be 9/12 of the full excise.

III. COLLECTING THE EXCISE

A. PREPARATION OF TAX BILLS AND COMMITMENT

1. On the basis of the information provided on each registration application and the computerized values of passenger vehicles, the Registry of Motor Vehicles prepares the excise tax bills and the commitment list. (see sample excise, page 15)
2. The values of special vehicles such as trucks, trailers, campers, and foreign cars are not computerized but are valued individually by the Property Tax Bureau. These values are reported to the Registrar who also makes up tax bills for these vehicles.

B. ACCURACY OF COMMITMENT TO WARRANT

It is important to make certain that the total of all bills agrees with the total of the commitment sheet and the assessor's warrant to the collector. Acceptance at this time commits the collector to the amount as shown on the warrant. (State Tax Form 56, page 16)

C. MAILING OF EXCISE BILLS

1. First Class Pre-Sort Mailing Discount

More excise bills are sent out than any other single item. This is an area where the local collector should really investigate the postage savings in the use of pre-sort first class discount. The full explanation was presented in Chapter I.

2. Please refer to Chapter III, pages 1-2 for more information on mailing.

D. BILLS RETURNED FOR INCORRECT ADDRESS

1. The following are suggested as sources of new addresses:

- a. Post office - "Forwarding and Address Correction Requested" (NOTE: The post office will forward the bill and send a card to your office with the new address. The charge is \$.30 each.);
- b. Real estate commitment book;
- c. Local water or electric light department;
- d. Enclosing a new address form with lien certificate to attorney;
- e. Contact former neighbors;
- f. Make use of three-digit insurance code that is on extreme left edge of each commitment sheet of every account. This code indicates the company insuring this vehicle.

2. Collectors should inform the assessors of new addresses. The Registry of Motor Vehicles should also be notified of all new addresses to prevent the bills being misaddressed the following year. (see Form M C/T Exc. 6, page 17)
3. It is suggested that collectors establish their own file of new addresses.

E. BILLS RECEIVED AFTER DATE OF ISSUE ON BILL

- a. Sometimes the collector will receive the excise bills from the assessors after the issuance dates indicated by the Registry of Motor Vehicles on the bill.
- b. It is suggested that collectors redate the excise bills to avoid confusion on the part of taxpayers.
- c. The collector should file an Affidavit of First Mailing (Form 214) indicating the date the bill is sent. The taxpayer has 30 days from the date of mailing in which to pay the bill.

F. FAILURE TO RECEIVE BILL [60A:2]

"...failure to receive notice (tax bill) shall not affect the validity of the excise." Chronic delinquents from year to year must understand this. Failure of the taxpayer to receive the bill, has no effect on the proceedings for collection of the excise.

IV. DELINQUENT BILLS

A. DATE DUE AND PAYABLE [60A:2]

1. The motor vehicle and trailer excise is due and payable within 30 days from the date printed on the bill or 30 days from the date of mailing, whichever is later. (I.G.R. 85-203, page 13)
2. Interest is calculated from the 31st day to the date of payment.

B. THE DEMAND

1. If payment is not made within 30 days after the motor vehicle excise bill is first mailed, the collector will send a demand. The charge for the demand is \$2.00.
2. "Owners who neglect to pay the excise...shall pay interest at the rate of 8% per annum from the time when such excise was payable until paid, if such payment is made before a demand...and 12% if made after such demand." [60A:2]
(IGR 80-214, pages 18-21)

C. WARRANT TO THE DEPUTY COLLECTOR

1. If the demand is not answered within 14 days, the collector may give a warrant to the deputy collector. The charge is \$2.00.
2. When preparing a collector's warrant, remember that this is the only tool the deputy has to locate the taxpayer and collect the tax. It makes good sense to arm him with every bit of information at the collector's disposal to help insure the collection. The following information should be noted on the warrant:
 - a. plate registration number
 - b. year, make, and color of vehicle, if known
 - c. apartment number, if known
 - d. any other helpful information such as vehicle identification number if leased.
3. The deputy collector must send a notice to the delinquent taxpayer that a warrant has been issued. The charge for this is \$7.00.
4. If this notice is not answered within a reasonable time, the deputy collector must then deliver or leave at the taxpayer's last place of abode or business the warrant or a copy. The charge for this is \$12.00. (see State Tax Form 266C M.V., page 22)

D. OTHER REMEDIES [60A:3]

"In the collection of the excise the collectors of taxes shall have all the remedies provided by Chapter 60," e.g. the right to enforce payment by suing the person assessed or by notifying

the treasurer to withhold payment of any amount due the delinquent from the municipality. [60:35,93]

E. REGISTRY OF MOTOR VEHICLES PROCEDURES

1. Suspension of Registration [60A:2A]

a. notice of nonpayment sent to the Registry

- 1) may not be filed until 14 days after a demand was mailed
- 2) transmitted to the Registrar on the Notice of Non-Payment of Excise on Motor Vehicle (see form 256, page 23)
- 3) lists the name and address of the taxpayer; the date of the original bill; the amount of excise plus interest, charges and fees; the registration date; vehicle identification number; and year, model, make and type of the car
- 4) may be filed any time in the year in which the excise is committed and billed or in the next calendar year, but not before 14 days after a demand has been sent. It may not be filed after December 31 of the calendar year following the calendar year in which the excise was committed
- 5) may not be filed if an application for abatement is pending nor within 30 days after action on such application.

b. notice of suspension of registration

- 1) The registrar sends written notice to the delinquent that at the expiration of 30 days from the date of mailing, the registration of all vehicles registered in the name of the person to whom the excise is assessed shall be suspended.
- 2) If the taxpayer claims that such suspension would be erroneous, he is entitled to a hearing. (IGR 80-204, page 24)
- 3) If the excise remains unpaid at the expiration of the 30 day period, the Registry returns the white copy of Form 256 to the collector. This is authorization for a deputy or constable to demand the certificate of registration and number plates.

c. payment of overdue excise

- 1) When the excise, together with interest cost and fees, has been paid, the blue copy of Form 256 is filed with the registrar of motor vehicles.
- 2) The release fee for the Notice of Non-Payment of Excise on Motor Vehicles (Form 256) is \$10.00 for each excise. (IGR 83-209, page 25)
- 3) Many collectors will collect the fee and file this reinstatement notice for the taxpayer.

2. Hearings for Revocation of Driver's License

- a. In addition to suspension of registration, the registrar may, after a hearing, suspend the taxpayer's license.
- b. The Notice for Non-Payment of Excise on Motor Vehicles (Form 256) must have been filed timely in order to use this proceeding.
- c. To initiate this action, the collector should contact the Registry of Motor Vehicles to set up a hearing date.

If possible, visit the assigned branch of the Registry. Meet with the branch supervisor or hearings officer and become familiar with the procedure.

- d. Develop a list of delinquent accounts

Refile outstanding Registry Notices (Form 256) into alphabetical order by taxpayer's name so that all delinquent accounts for the same taxpayer, regardless of the commitment year, are together.

- e. Prepare hearings notices (Form SUS-TX-1) and mail the notices to the Registry at least 15 working days before the hearing. The Registry will mail the notice to the taxpayer.
- 1) Information to be included: (please refer to the sample Hearings Notice, page 26)

Name and address as PRESENTLY appearing in the Registry Data Base.

Year of each tax and total amount due including all charges and interest. Conclude with total amount due.

Location of hearing.

Date of hearing.

Date of intended suspension (10 days after hearing date).

Date of mailing.

Name, address, date of birth, license number.

NOTE: Microfiche license records which are available to collectors through the Massachusetts Collectors and Treasurers Association may be used to secure this information.

- 3) The original, which must be typed, and two copies are sent to the Registry at least 15 working days before the hearing.
- 4) It is suggested that a separate file folder be prepared for each taxpayer. Include:
 - copies of all Registry Notices (Form 256) to be included in the hearing
 - extra hearing notice
 - copies of correspondence sent

f. hearing

A Registry officer conducts the hearing. He insures that "due process" has been strictly followed.

Registry Notices must have been filed timely.

Hearing Notices must have been forwarded to the address which appears in the Registry data base.

g. resolutions

- 1) tax paid prior to hearing
- 2) tax paid at hearing
- 3) agreement with collector to set up a payment schedule

NOTE: Collectors should be aware that any agreement for a payment schedule involves risk because if the taxpayer breaches the agreement the specific taxes involved may never again be part of a hearing.

4) Default

If the address on the Hearings Notice is the same as that in the registry data base, the hearings officer will suspend the license. (see sample letter, page 27)

If the address is different, the collector must begin the process again with the new address.

5) Taxes paid after hearing

Taxpayer receives receipted copies of all blue Registry Releases and a Notice of Release. Taxpayer must take these receipted blue releases with \$10.00 for each release, together with the Notice of Release, to the appropriate Registry branch (as instructed by the collector's office) in order for his license to be reinstated. (see Exhibit E, page 28)

V. UNCOLLECTIBLE EXCISE

A. PETITION TO THE COMMISSIONER OF REVENUE

1. When all statutory remedies available to the collector have failed to induce payment and it appears unlikely that they will do so, the collector sends a list of uncollectible excises to the assessors. The assessors may petition the Commissioner for authority to abate under the provisions of Chapter 58, Section 8.
2. To qualify under this statute, motor vehicle excise must be unpaid.

B. PROCEDURE

1. Prepare a Schedule of Uncollectibles

- a. The Schedule of Uncollected Motor Vehicle and Trailer Excises (Form 386) should be prepared in triplicate, signed by the collector and forwarded to the assessors for signatures. The assessors send the original and one copy to the Commissioner. The third is retained by the collector. (see Form 386, page 29)
- b. The outstanding list should be reconciled with the commitment book to verify that the excises have not been collected.
- c. Information needed:
 - amount to be abated
 - date of notice to the Registry (State Tax Form 256)
 - date of commitment
 - date of tax bill
 - date of demand
 - date of warrant
 - amount uncollected

2. Submit the Schedule of Uncollectibles to the Commissioner of Revenue (Property Tax Bureau)

- a. After reviewing the schedule to ensure that all remedies have been properly applied, if the Commissioner is satisfied that the excises are uncollectible, he will send a letter to the assessors authorizing them to abate the taxes. A copy of the Schedule of Uncollectibles is returned with the letter. (sample letter, page 30)
- b. A copy of the letter from the Commissioner is sent to the collector of taxes.
- c. The assessors issue a certificate of abatement. A copy of the certificate is sent to the collector. A copy is also sent to the accountant.

3. Enter the Abatement Information in the Commitment Book

- a. The abatement information is entered in the commitment book against each account listed. The levy is then closed out and the collector is relieved of this amount on his bond.

- b. This abatement in no way relieves the delinquent from his tax obligation should he move back into town.
- c. If the tax is collected and turned over by the deputy at some future time, the collector must notify the assessors. The levy is reopened in the amount of the tax, re-committed to the collector with a warrant subject to the same provisions as any other commitment under the provisions of law.

VI. ABATEMENTS

A. AUTHORITY TO ABATE

- 1. The assessors have the statutory right to grant abatements of motor vehicle excise.
- 2. Applications for abatement must be filed with the board of assessors on or before December 31 of the year following the year for which the excise is assessed or, if the excise bill is mailed after December 1 of the year following the year to which the excise relates, the taxpayer has 30 days from the date of mailing.

B. REASONS FOR ABATEMENT [60A:1]

- 1. Ownership is transferred by sale or otherwise.
- 2. Owner moves to another state or country and cancels or does not renew his Massachusetts registration.
- 3. Overvaluation.
- 4. Vehicle is stolen.

C. MINIMUM ABATEMENTS [60A:1]

No abatement of less than \$5.00 may be granted. (1GR 85-205, page 31)

D. PROCEDURES FOR THE COLLECTOR

1. The collector receives the third copy of the abatement certificate from the assessors. (Form 146, page 33)
2. The amount of abatement is posted to the proper commitment.
3. The collector should also receive a copy of the monthly total of abatements and exemptions granted. This should be reconciled to the individual certificates.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
RELEASE NO. 85-203
Changes in Minimum Amount
and Due Date of Motor
Vehicle Excise
(Ch. 33 of the Acts of 1984)

February 12, 1985

MOTOR VEHICLE EXCISE: CHANGES IN THE MINIMUM AMOUNT AND DUE DATE

Chapter 33 of the Acts of 1984
(Amending Ch. 60A of the General Laws)

PURPOSE: The actual cost of processing motor vehicle excise bills and abatements occasionally exceeds the amount of the bill itself.

Chapter 33 would ameliorate this problem to some extent by increasing the minimum amount of the excise as well as any permissible refund.

SUMMARY:

Section 1 increases the amount of the minimum motor vehicle excise from \$2.00 to \$5.00. This section also provides that no abatement may reduce any such excise to less than \$5.00.

Section 2 changes the due date of the motor vehicle excise from the 60th day after issuance of the bill to the 30th day after issuance of the bill.

Section 3 makes the provisions of this chapter applicable to motor vehicle excises assessed and levied for calendar years beginning on or after January 1, 1985.

GUIDELINES: (Applicable to motor vehicle excises for calendar year 1985 and thereafter)

1. The due date of the motor vehicle excise is the 30th day after the issuance of the bill.
2. The minimum motor vehicle excise has been increased from \$2.00 to \$5.00, regardless of the value of the vehicle or length of registration.

EXAMPLE: Assume that a motor vehicle having a valuation of \$600 is registered on October 31. The excise to be

PROPERTY TAX BUREAU - ANTHONY P. GROSSO, CHIEF 617-727-4231
FRANCIS T. SEIFERT, ASST. CHIEF 617-727-0516

charged on such a vehicle, in the absence of a minimum excise, would ordinarily be \$3.75, computed as follows:

$$\begin{aligned} &\text{Rate} \times \text{Valuation} \times \text{Registration Period} \\ &\$25.00 \times \$600 \times 3 \text{ Months} \\ &\$25.00 \times .6 \times .25 = \$3.75 \end{aligned}$$

However, pursuant to Chapter 33, the minimum excise of \$5.00 must now be charged. (The \$2.00 minimum remains in effect for 1984 motor vehicle excises and those of earlier years.)

3. No abatement may reduce the excise payable to less than \$5.00.

EXAMPLE: Assume that a motor vehicle having a valuation of \$600 is registered on January 1 and sold on February 15. If kept for the full calendar year, the excise would be \$15.00. The tables used by assessors indicate that the owner, having sold the vehicle in February, would be entitled to an abatement of \$12.48, leaving a balance of \$2.52 payable. However, because no abatement may reduce the excise payable to less than \$5.00, only an abatement of \$10.00 may be allowed.

4. No amount abated shall be refunded if less than \$5.00.

While as a result of the enactment of Chapter 33 no motor vehicle excise refund of less than \$5.00 may be made, the granting of an abatement of less than \$5.00 is not prohibited.

EXAMPLE: If, in considering an abatement application, it is determined that an excise assessed at \$20.00 should have been assessed at \$18.00, an abatement of \$2.00 may be allowed. However, if the excise has been paid, no refund of the overpayment would be allowed. Abatements of less than \$5.00 should only be made therefore if the excise is unpaid. If such abatements are made in cases where the excise has been paid, the collector's books will not balance, since no refund can be made to reflect the reduced amount of the assessment.

In cases where the abatement to be granted would be less than \$5.00, the assessors should check with the collector's office and decline to process the abatement application if the excise has been paid.

5. These changes are effective for motor vehicle excises assessed for the calendar year commencing January 1, 1985 and all subsequent years.

Any motor vehicle excise for calendar year 1984 and earlier years should be processed under the prior minimums and due dates.

THE COMMONWEALTH OF MASSACHUSETTS

1985

DO NOT MAIL CASH

COLLECTOR OF TAXES

John Smith

 MAKE
 PAYMENTS TO
 CITY OR TOWN BELOW

Anywhere

DATE OF ISSUE
MO DAY YR

03 27 85

BILL NO

3720

REG NO.	TAX DATE	MOD YR	MAKE	VALUATION	VEHICLE IDENTIFICATION NO	EXCISE DUE
AB4678	01 01 80		CHEVR	500	AB123456XZ7890	\$ 12.50

STATE EXCISE RATE

 \$ 25.00
 ON \$1000

 NOTICE OF MOTOR VEHICLE AND TRAILER EXCISE
 DUE AND PAYABLE IN FULL WITHIN 30 DAYS OF ISSUE

015207481

219

 Richard Roe
 123 Smith Street
 Anywhere, MA 02485

DEMAND

CHARGES & FEES

INTEREST

TOTAL

 FOR FURTHER INFORMATION REGARDING THIS NOTICE, INQUIRE OF BOARD OF ASSESSORS.
 IF NOT PAID WHEN DUE, SUBJECT TO PENALTIES OF INTEREST, DEMAND, CHARGES AND FEES
 THIS FORM APPROVED BY COMMISSIONER OF REVENUE

 SEE REVERSE SIDE.
 Form 206 4300M 6-84 176972

FISCAL YEAR 19

ASSESSORS WARRANT TO COLLECTOR

MOTOR VEHICLE AND TRAILER EXCISE

Second

FIRST, SECOND, THIRD, ETC.

COMMITMENT

THE COMMONWEALTH OF MASSACHUSETTS

Onlytown

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Jim Jones, Collector of Taxesfor Onlytown in the County of Hamden
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being Fifty thousand two hundred and twenty-five dollars and forty-eight cents (\$ 50,225.48).

And you are to pay over said excises and interest to James Done, Treasurer of Onlytown, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 2nd day of August, 19 85.

Marion Black
John White
Steve Post

BOARD OF ASSESSORS
OF Onlytown

THE COMMONWEALTH OF MASSACHUSETTS
 REGISTRY OF MOTOR VEHICLES
 100 Nashua Street
 BOSTON, MASSACHUSETTS 02114

ASSESSOR - COLLECTOR REPORT
 OF RECORD CHANGE
 TO REGISTRY OF MOTOR VEHICLES

CITY/TOWN _____ Registration No. _____

DATE _____ Owner _____

Address _____

Attach a copy
 (or Photo Copy) OR
 of tax bill in
 question

complete
 information
 items on
 right



Year, Make of Vehicle _____

Vehicle Ident. No. _____

Information has been received to our satisfaction that the following changes should be made in the excise tax record:

- () Plates returned - Date _____
- () Vehicle sold/or removed from Massachusetts - Date _____
- () Correct residential address _____
- () Correct mailing address _____
- () Correct place of garaging _____
- () Correct valuation _____
- () Other _____
- () Prepare New Bill to be Dated

(Circle office that applies)
 Office of: Board of Assessors
 Collector

 Month

 Year

 Authorized Signature



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

Joyce Hampers
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline

Release No. 80-214

Subject:

Interest on unpaid motor
vehicle and trailer
excises.

M.G.L., Ch. 60A, Section 2 - Clarification

To: All Collectors of Taxes:

Your attention is directed to M.G.L., Ch. 60A, section 2 with regard to the imposition of interest upon unpaid motor vehicle and trailer excises. Recent inquiry has been made of this Bureau concerning the date on which interest charges commence and the appropriate rates to be applied upon amounts of motor vehicle and trailer excise that remain unpaid.

This informational guideline is provided to clarify the law in regard to this matter and to aid the collector in imposing the appropriate interest charges. An example is included to illustrate the proper interest to be charged upon an unpaid motor vehicle or trailer excise.

STATEMENT OF THE RELEVANT LAW

M.G.L., Ch. 60A, section 2 provides that a motor vehicle or trailer "excise hereunder shall be due and payable at the expiration of sixty days from the date upon which the notice was issued by the collector." This section further provides that "Owners who neglect to pay the excise assessed under this chapter shall pay interest at the rate of 8% per annum from the time when such

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

excise was payable until paid if such payment is made before a demand made pursuant to section 16 of Chapter 60 and 12% if made after such demand."

GUIDELINES TO COLLECTORS FOR THE APPLICATION OF M.G.L., CH. 60A, SEC. 2 WITH REGARD TO THE IMPOSITION OF INTEREST CHARGES.

(1) From the issuance of the bill until the expiration of 60 days.

A motor vehicle or trailer excise should be paid within 60 days from the date of issuance of the bill. During this 60 day period no interest may be charged upon the amount of the unpaid motor vehicle or trailer excise. This excise does not become due and payable until 60 days have expired from the date the bill is issued. Therefore, the collectors may not impose interest upon an amount of unpaid motor vehicle or trailer excises for a period of 60 days from the issuance of the excise bill.

(2) From the expiration of 60 days from the issuance of the excise bill until payment is made or a demand is issued.

Upon the expiration of this 60 days, the excise becomes due and payable. Interest will therefore commence on the 61st day following the issuance of the bill and will be imposed upon the amount of the unpaid motor vehicle or trailer excise. The rate of interest charged by the collectors will be 8% per annum. This interest, at 8%, will continue to be imposed from the 61st day until either the excise is paid or a demand is issued.

(3) After a demand is issued for the unpaid excise.

Following the expiration of the 60 day period, the collector of taxes may issue a demand for any unpaid motor vehicle or trailer excise (G.L., Ch. 60, section 16). Such a demand consists of a

statement of the amount due and a demand for payment. Prior to the issuance of the demand, the interest will be imposed at 8%. Upon the issuance of the demand, the rate of interest will increase to 12% per annum and will be imposed at this 12% rate from the date of issue of the demand until the excise is paid.

Example

A motor vehicle excise bill is issued on May 30th, 1980. On August 8, 1980 the excise is unpaid and the collector issues a demand for payment pursuant to M.G.L., Ch. 60, section 16. The excise remains unpaid.

From the date of issue of the bill, May 30, 1980, until the expiration of 60 days thereafter, July 29, 1980, the excise may be paid and no interest may be charged by the collector upon any unpaid amount.

Commencing on July 30, 1980 (the 61st day), the collector may impose interest upon the unpaid amount at a rate of 8% per annum. Interest at 8% is charged from the 61st day until payment is made or until a demand issues. In the example the demand is issued on August 8, 1980. The collector may therefore charge interest upon the amount of unpaid excise at 8% per annum from and including July 30, 1980 (the 61st day) through and including August 7, 1980 (the last day before the demand is issued) a total of 9 days interest at 8% per annum.

Upon the date of issue of the demand, the rate is increased to 12% per annum. This 12% rate commences on the date of issue of the demand (August 8) and will be charged until payment is made.

CONCLUSION

From the date of issuance of a bill for a motor vehicle or trailer excise for a period of 60 days thereafter no interest may be imposed. From the 61st day after the issuance of the bill until the date of issuance of the demand, interest will be imposed at 8% per annum on the unpaid amount. Following the issuance of such demand, interest will be charged at 12% per annum from the date of issuance of the demand until the excise is paid.

P. L. BILL NO. 19
MOTOR VEHICLE AND TRAILER
EXCISE WARRANT

CITY OR TOWN
OFFICE OF THE COLLECTOR OF TAXES

MOTOR VEHICLE & TRAILER EXCISE	\$	
INTEREST TO DATE OF WARRANT		
DEMAND		2 00
WARRANT		2 00
TOTAL	\$	
INTEREST TO DATE OF PAYMENT		
*CHARGES AND FEES		
TOTAL EXCISE	\$	

THE COMMONWEALTH OF MASSACHUSETTS

ss. , 19

By virtue of this warrant, I have made demand upon..... for payment of the above excise, interest, charges and fees, and

after { notice of warrant } I have received the sum
 { service of warrant }

of \$....., from which I have deducted the sum of \$..... as my charges and fees, and have remitted the balance of \$..... to the Collector of Taxes for

CITY OR TOWN
in satisfaction of this warrant.

DEPUTY COLLECTOR OF TAXES — IF OTHER OFFICERS, STATE TITLE

*CHARGES AND FEES
SPECIFY IN DETAIL

\$	
\$	
\$	
\$	
TOTAL	\$

STATE TAX
FORM 266C M.V.

COLLECTOR'S WARRANT TO COLLECT
MOTOR VEHICLE AND TRAILER EXCISE

The Commonwealth of Massachusetts

NAME OF CITY OR TOWN

Office of The Collector of Taxes

To the Sheriff or his Deputies of the County of

or to the Deputy Collector of Taxes or to any Constable of

....., Greeting:
NAME OF CITY OR TOWN

Whereas,
of
NAME OF CITY OR TOWN

in the County of was duly assessed by the Board of Assessors a 19....., MOTOR VEHICLE AND TRAILER EXCISE in the amount of \$..... which now remains unpaid after the expiration of fourteen days from the date of a demand made upon him by me in accordance with General Laws, Chapter 60, Section 16: THEREFORE,

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you, and each of you, are required and directed to collect said unpaid motor vehicle and trailer excise together with interest thereon and charges and fees authorized or imposed by law. If the person assessed refuses or neglects to pay his excise after you have notified him by mail or other means that a warrant to collect has been issued and after you have served this warrant to collect by exhibiting a copy hereof to said person assessed or by delivering a copy hereof to said person assessed or by leaving a copy hereof at his last and usual place of abode, or of business, you shall request a hearing in the district court having jurisdiction.

Hereof fail not, and make return of this warrant with your doings thereon.

Given under my hand and seal this day of

....., 19.....
Collector of Taxes

for
NAME OF CITY OR TOWN

FORM 1415 HOBBS & WARREN, INC.,
REVISED CHAPTER 64 ACTS OF 1980

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

1* FOR REGISTRY USE
DATE OF THIS NOTICE

THE COMMONWEALTH OF MASSACHUSETTS

STATE TAX FORM 336

REG. NO.

DATE OF
ORIGINAL BILL

BILL No.

NAME OF CITY OR TOWN — ZIP CODE

EXPIRATION DATE

OFFICE OF THE COLLECTOR OF TAXES

NOTICE OF NON-PAYMENT OF EXCISE ON MOTOR VEHICLE

GENERAL LAWS, CHAPTER 60A, SECTION 2A

TO THE REGISTRAR OF MOTOR VEHICLES:

YOU ARE HEREBY NOTIFIED OF THE **NON-PAYMENT** OF A 19..... **MOTOR VEHICLE EXCISE OF \$**

DATE OF THIS NOTICE

ASSESSED TO

INTEREST \$

CHARGES & FEES \$

TOTAL \$

Interest will continue to accrue at the rate of _____%
and additional charges and fees may be imposed.

MAIL CHECK PAYMENT TO:

TOWN OF

CITY OF

FOLD HERE

City or Town

Registration Date

Vehicle Identification Number

Year and Model

Make and Type

* #1 - #2 - #3 TO BE SENT TO THE REGISTRY OF MOTOR VEHICLES

FORM 363 N C R

HOBBS & WARREN, INC.

(REVISED A139-73) REVISED JAN. 1, 1980 REVISED SEPT. 1, 1981 - 1983

COLLECTOR OF TAXES

THIS FORM APPROVED BY COMMISSIONER OF REVENUE



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

L. JOYCE HAMBERS
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
TECHNICAL INFORMATION
Release No. 80 - 204

Subject: Revised -
State Tax
Form 256

MAR 26 1980

To Each Collector of Taxes:

Enclosed is a copy of revised State Tax Form 256. Very important changes have been made in the format and wording of the pink page entitled "Notice of Intent to Suspend Registration". Information which formerly appeared on the front of the page has been placed on the back and additional information required as the result of a decree in the United States District Court, District of Massachusetts, is now found on the front of the page. The following items are included in the additional information:

1. A detailing of the amounts of excise interest, charges and fees due as of the date upon which the notice is sent to the Registry.
2. A notice that interest will continue to accrue and that additional charges and fees may be imposed until payment is made.
3. A notice that the amount and validity of the excise as well as incidental interest, charges and fees may be contested by application for abatement.
4. A notice that the taxpayer is entitled to a hearing at the Registry of Motor Vehicles if the proposed suspension would be erroneous.

A class action law suit was brought against the Registrar of Motor Vehicles and the Commissioner of Revenue in the Federal District Court requesting that the Court declare Mass. G.L., C.60A, Sec. 2A to be invalid as it allows the Registrar of Motor Vehicles to suspend a taxpayer's registration without a hearing. The suit claimed a lack of due process because the Massachusetts law does not provide any means by which a taxpayer can challenge the amount of interest, charges and fees added to the excise.

To settle the matter in the United States District Court, the parties agreed to the issuance of a decree under which the Commissioner of Revenue is to adopt a regulation requiring that the hereinbefore described changes be made in State Tax Form 256 and directing that only the revised version of the form be used by cities and towns after January 1, 1980. A copy of the regulation adopted by the Commissioner of Revenue in accordance with this decree is enclosed.

Under the terms of the decree the Registrar of Motor Vehicles is to adopt a regulation establishing procedures for a hearing before a Registry Hearings Officer for registrants who receive a "Notice of Intent to Suspend Registration" under G.L. C. 60A, Sec. 2A and who claim that such suspension would be erroneous. The Registrar of Motor Vehicles is also required to adopt a regulation stating that no registration will be suspended unless the "Notice of Non-payment" was issued within the time allowed. Presently the "Notice of Non-payment" must be issued not later than December 31 of the calendar year following the calendar year in which the excise was committed. The regulations adopted by the Registrar of Motor Vehicles will be made available at a later date.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
Informational Guideline
Release No. 83-209

Subject: Notice of Change
in Filing Fee

September 26, 1983

FEE FOR FILING NOTICE OF RELEASE WITH THE REGISTRY OF MOTOR VEHICLES

Summary

The authority of the Secretary of Administration to annually determine the amount of certain fees was extended to December 31, 1983 by Chapter 601 of the Acts of 1982. Acting under such authority and in accordance with the provisions of General Laws Chapter 60A, section 2A, the Secretary of Administration on June 30, 1983 published an emergency regulation which increased the filing fee for Notices of Release (Page 4 of State Tax Form 256) from \$5.00 to \$10.00.

This Informational Guideline Release is issued to advise you of the action of the Secretary of Administration and of the policy of the Registry of Motor Vehicles to restrict the rate increase to Notices of Non-Payment dated June 30, 1983 and thereafter.

Application of Fee Change

Filing fees for Notices of Release will be charged by the Registry of Motor Vehicles as follows:

1. For any Notice of Non-Payment of Excise on Motor Vehicle (Form 256) dated on or after June 30, 1983, the release fee is \$10.00.
2. Dated on or after October 1, 1981 but prior to June 30, 1983, the release fee is \$5.00.
3. Dated prior to October 1, 1981, the release fee is \$1.00.

The date which determines the fee to be charged is the date of the Notice of Non-Payment not the date of the Release.

Forms which contain the statement (Enclose \$5.00 Filing Fee) may be used in connection with Notices of Non-Payment dated on or after June 30, 1983 only if the statement is changed to read (Enclose \$10.00 Filing Fee).

PROPERTY TAX BUREAU - ANTHONY P. GROSSO, CHIEF - 617-727-4231
FRANCIS T. SEIFERT, ASST. CHIEF - 617-727-0516



The Commonwealth of Massachusetts
Registry of Motor Vehicles

100 Nashua Street, Boston 02114

Motor Vehicle Excise Taxes Due

John J. Doe
123 Anywhere Road
Somewhere, MASS. 00001-
1000

To: TOWN OF DEDHAM

Year of Tax: 1984 Amt. Due. 41.67
1985 46.14

Total 87.81

(SUBMIT TO REGISTRY IN TRIPLICATE)

NOTICE OF HEARING

Notice Date: AUG 8 1985

Under the provisions of Chapter 60A, Section 2A of the General Laws as amended, I intend to suspend your license to operate motor vehicles on

SEP 12 1985

date

You have a right to a hearing on the question of said suspension, to be held at the Registry of Motor Vehicles office:

38 Broad Street Quincy, Mass. 02169
Street City

On: AUG 29 1985
Date

10:30 A.M.
Time

Please bring this notice with you!

Very truly yours,

Alan A. Mackey-Registrar(Sig.)
Registrar

CC: Collector of Taxes

Hearings Officer's Remarks - Recommendations:

AUG 29 1985

NAME: John J. Doe

ADD.: 123 Anywhere Road- Somewhere, MASS. 00001-1000

D.O.B. 2/28/55

LIC. # 001-01-0001 EXPIRES 1987

VI-26

MP-Sus-Tx-1

ON CITY/TOWN STATIONARY
DEFAULT LETTER FOLLOWING HEARING

NAME OF TAXPAYER John Jones
ADDRESS 16 Main Street
CITY/TOWN Quincy, MA 02169
ZIP _____

DATE 10/9/85

Dear Mr. Jones:

The Registry of Motor Vehicles at QUINCY has advised this office that you failed to appear for your Excise Tax Hearing held on _____ Date _____ and has entered a Default finding against you.

According to law they intend to indefinitely suspend your driver's license on (Date: 10 working days after Hearing) unless the amount of \$370.74 is paid prior to that date to this office.

Please make all checks payable to TOWN OF DEDHAM and forward to this office at the above address.

Sincerely,


Wendell P. Clement
TOWN COLLECTOR

EXHIBIT D

CITY/TOWN _____

NOTICE OF RELEASE ON EXCISE TAX(ES) PAID AFTER REGISTRY HEARING

TO: REGISTRY OF MOTOR VEHICLES

_____ BRANCH

_____, MASS.

DATE _____

This will certify that the City/Town of _____ has been paid in full by the following person for Excise Taxes owing to this municipality as a result of a Registry Hearing listed below and the appropriate Releases for said taxes are attached along with \$ 1.00 for each release.

NAME.. ..

ADDRESS CITY/TOWN ZIP

DATE OF BIRTH..... LICENSE NO.....

HEARING HELD AT..... DATE OF HEARING.....

NUMBER OF RELEASES ATTACHED.....

I hereby certify the above to be true and accurate



.....
Wendell F. Clement
TOWN COLLECTOR

Instruct taxpayers that this release notice and Blue Releases must be filed at the Registry of Motor Vehicles before license will be re-instated.

(Prepare in duplicate; Forward original and Blue Releases to Registry and retain duplicate for Collector's files.)

EXHIBIT E

THIS SCHEDULE MUST BE FILED IN DUPLICATE
TOWN OF NORTH CAROLINACOLLECTOR AND ASSESSORS
SCHEDULE OF UNCOLLECTED
MOTOR VEHICLE AND TRAILER EXCISES
TO COMMISSIONER

ANY TOWN

TOWN OF NORTH CAROLINA

OFFICE OF THE COLLECTOR OF TAXES

September 18 19 84

To Commission of Corporations and Taxation:

The following 19 81 MOTOR VEHICLE AND TRAILER EXCISES which remain uncollected appear pursuant your consideration under General Laws, Chapter 58 Section 8.

DO NOT USE DITTO MARKS

NAME AND ADDRESS OF PERSON ASSESSED	Motor Vehicle and Trailer Excise	Date of Notice to Reg. of Motor Vehicles	Date of Commitment	Date of Notice of Motor	Date of Demand	Date of Written	Amount Uncollected	WHY NOT COLLECTED Failure to Correctly Explain, Failure to Collect Means Unavailable Above.
#27 Jose Albert	10 30	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	10 00	Inability to locate
87 Fernando A Ivaraz	7 50	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	7 50	Inability to locate
478 Mary Deora Bell	8 75	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	8 75	Inability to locate
670 Elmerland St. Fl	6 25	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	6 25	Moved to Florida
775 S. Battery Altamonte Spg	7 50	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	7 50	Inability to locate
775 Keith F. Bormann	13 75	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	13 75	Inability to locate
797 Joseph Boucher, Sr.	11 25	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	11 25	Moved to North Carolina
942 Thomas A. Brown	13 75	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	13 75	Inability to locate
1008 Jason J. Burnham	8 75	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	8 75	Moved to New York
1125 Joseph R. Cardrant	11 25	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	11 25	Inability to locate
1332 Michael A. Clark	6 25	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	6 25	Inability to locate
1385 Doris M. Cody	8 75	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	4 38	Moved to North Carolina
1386 Doris M. Cody	12 50	8/31/81	2/9/81	2/9/81	4/10/81	6/12/81	12 50	Moved to North Carolina

126.25 The foregoing statements are made and subscribed to under penalties of perjury.

BOARD OF ASSESSORS

ANY TOWN

TOWN OF NORTH CAROLINA

Collector of Taxes

TOWN OF NORTH CAROLINA



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

Re:

Under the authority of Section 8, Chapter 58, General Laws, you are hereby authorized to abate, if unpaid, the Motor Vehicle and Trailer Excises, more particularly described in a communication to me dated

In compliance with the statute the assessors should use this authority and make a record in the abatement book, indicating by proper reference that the abatement is granted under Section 8, Chapter 58.

A carbon copy of this letter is enclosed with the request that the assessors indicate on it the date they acted under this authority and return it to me for my files.

For his information a copy of this letter will be sent to the collector of taxes.

Very truly yours,

Anthony P. Grosso

Anthony P. Grosso, Chief
Property Tax Bureau

- APG:



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
Commissioner

EDWARD J. COLLINS, JR.
Deputy Commissioner

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
RELEASE NO. 85-205
Corrective Change in
Motor Vehicle Excise Law
(Ch.35 of the Acts of 1985)
May 1985

MOTOR VEHICLE EXCISE: CORRECTIVE CHANGE

Chapter 35 of the Acts of 1985
(amending Ch.60A of the General Laws)

PURPOSE: To eliminate the problems which arise as the result of the enactment of Chapter 33 of the Acts of 1984.

Said Chapter 33 amended G.L., Chapter 60A, so as to prohibit the issuance of refunds of less than \$5.00 but did not prohibit the granting of abatements of less than \$5.00. As a result, if an abatement of less than \$5.00 was granted after payment of the excise, the account would be overpaid as the refund required to balance the account could not be made.

SUMMARY:

Section 1 prohibits the granting of motor vehicle excise abatements of less than \$5.00.

Section 2 makes the provisions of this act applicable to motor vehicle excises assessed and levied for calendar years beginning on or after January 1, 1985.

GUIDELINES: (Applicable to motor vehicle excises for calendar year 1985 and thereafter)

1. No abatement of less than \$5.00 shall be granted.

EXAMPLE: If, in considering an abatement application, it is determined that an excise assessed at \$20.00 should have been assessed at \$16.00, the application must be denied as the amount to be abated (\$4.00) is less than \$5.00 and the abatement is therefore prohibited.

(continued)

PROPERTY TAX BUREAU- Anthony P. Grosso, Chief - (617) 727-4231
Francis T. Seifert, Asst. Chief - (617) 727-0516

2. Abatements of less than \$5.00 may be granted on excises assessed for calendar year 1984 and earlier years so long as the abatement would not reduce the excise payable to less than \$2.00.
3. By virtue of an emergency preamble, the act became effective on April 18, the date on which it was signed by Governor Dukakis.

STATE TAX FORM 146

TO THE COLLECTOR OF TAXES:

THE COMMONWEALTH OF MASSACHUSETTS

NOTICE AND CERTIFICATE
OF ABATEMENT
MOTOR VEHICLE AND TRAILER EXCISECommitment No. 2AnywherePage and Line 3-2

OFFICE OF THE BOARD OF ASSESSORS

No. 561985This is to certify that the Board of Assessors has abated the amount of \$ 25.00
on a 1986 MOTOR VEHICLE AND TRAILER EXCISE for a 1985 Ford Escort

YEAR

MAKE

TYPE

assessed to: ☐☐C60 Sec2

STATUTORY REFERENCE

☐☐

ORIGINAL EXCISE

\$ 200.00

ABATEMENT

\$ 25.00

ADJUSTED EXCISE

\$ 175.00* Plus interest
and costs,
if any.The Board of Assessors of AnywhereNo abatement can reduce the excise collected
to less than ~~00.00~~ which is the minimum.
\$5.00

THIS FORM APPROVED BY DEPARTMENT OF REVENUE

VII OTHER TAXES OR COLLECTIBLES

I. DEPARTMENTAL RECEIVABLES

NOTES

A. GENERAL INFORMATION

In order to collect these accounts, the collector must be a city/town collector. [41:38A]

Accounts which may be collected in this manner include cemetery, highway (excavation), liquor licenses, rental fees (trailers, etc.), highway supervision (water and sewer connections), tuition (out-of-town students), pumping services (fire department), spraying (moth), veterans' services (reimbursements), and so forth.

B. BILLS AND COMMITMENT

Bills are usually prepared by the department submitting them for collection. Bills must state that payment is to be made to the city or town. The commitment is also prepared by the appropriate department and is submitted to the town accountant or auditor who signs it and gives it to the collector.

C. ABATEMENTS

Only the board or commission which initiated the bill is permitted to abate. If an abatement generates a refund, the collector should voucher the amount to allow for a good audit trail.

D. DELINQUENT DEPARTMENTAL RECEIVABLES

1. Interest

There is no provision in the law for charging interest on overdue departmental receivables. Therefore, in order to charge interest, a municipality would need a local by-law.

2. Remedies

The town collector has all the remedies provided by Chapter 60 Sections 35, 36 and 93, plus small claims court. However, it is recommended that town counsel be consulted before taking action.

II. ACCOUNTS COLLECTIBLE

City/town collectors may also be responsible for collecting certain fees and permits on a cash basis. These are not committed to the collector prior to collection. Examples of such collectibles would be dump permits, user fees, beach stickers, and parking meter receipts. The monies collected would be turned over to the treasurer once a week or more often (see State Tax Form AD27A Chapter 11, page 34)

III. DISTRICT TAXES [59:21]

A. GENERAL

Some collectors of taxes will also collect taxes for water, fire and improvement districts. District taxes are subject, so far as applicable, to the law relative to the collection of town taxes.

All such taxes are assessed as of the January 1st preceding the fiscal year with respect to which the taxes are assessed.

B. PROCEDURES

1. The district tax is assessed by the town assessors and committed to the collector at the same time as the town tax. It is permissible and preferable to have the district tax committed in the same commitment list as the town tax.

If districts are large and contain many assessments, it could help to have separate commitment sheets for all assessments within each district. This would reduce the chance for error in posting to the commitment and entering cash receipts in the cash book.

2. If a town has more than one district, each district should be given a number. The number would be shown in a block on the tax bill.

IV. MUNICIPAL WATER, LIGHT AND SEWER USE CHARGES

A. MUNICIPAL WATER DEPARTMENT [41:69B]

1. Collection

The water department prepares the bills and commits them to the city/town collector. Water bills are usually sent out more than once a year. Some communities send bills twice a year, others send them quarterly starting October 1st.

Whether to send a demand for delinquent water payments is regulated by the by-laws, ordinances or votes of the municipality. A letter may be sent to delinquent subscribers indicating that the water will be shut off if the bill remains unpaid.

2. Establishing a Valid Lien

If a municipality votes to accept the provisions of Chapter 40, Sections 42A through 42F, unpaid water charges can be added to the real estate tax. The vote to accept Chapter 40 must be recorded at the proper Registry of Deeds.

Water bills must be sent at least twice a year in order to proceed under this section.

The unpaid water charges must be added on or before December 31 of the year immediately succeeding that in which the charge becomes due. The water department or the city/town collector must certify the unpaid charges to the assessors. Unpaid water charges are then added to and become part of the real estate tax. They are then subject to the same interest rates and collection procedures.

If the water charges remain unpaid, they constitute a lien on the property.

NOTE: If the water charges are not added to the real estate tax on or before December 31st of the year following the due date of the charge, the lien shall terminate on October 1st of the third year following the year in which the charge becomes due.

If an unpaid water rate or charge is added to the real estate tax, the lien for the unpaid charges will terminate at the expir-

ation of 2 years from October 1st of the year of such addition if there has been a recorded alienation.

If there is no recorded alienation and the water charges have been added to the tax bill, the lien remains in effect indefinitely.

B. MUNICIPAL LIGHT PLANT

1. Collection

The municipal light department prepares the bills and the total due is committed to the city/town collector. No formal demand can be sent and no interest may be charged on unpaid electric bills unless authorized by the Department of Public Utilities.

The procedures for collection are based on city or town ordinances.

2. Establishing a Valid Lien

If the municipal light board votes to accept Chapter 164, Sections 58B through 58E, unpaid electric light charges can constitute a lien on the property. The vote to accept Chapter 164 must be recorded at the proper Registry of Deeds and a copy provided to the tax collector.

The manager of the municipal lighting department must certify the unpaid charges to the assessors. Unpaid electric charges are then added to, and become part of, the real estate tax. They are then subject to the same interest rates and collection procedures. Only the charge for electricity furnished at the request of the owner of the property can be committed with the real estate tax.

NOTE: Liens for unpaid electric charges have the same duration as those for unpaid water charges. Please refer to the note on page 3.

C. SEWER USE CHARGES

1. Collection

As city/town collector, the collector may collect sewer use charges. [41:38A] These charges are also collected for districts. Interest can only be added if there is a by-law or local ordinance indicating that it is to be charged.

2. Establishing a Valid Lien

If the community votes to adopt Chapter 83 Sections 16A through 16F, unpaid sewer accounts may be added to the real estate commitment. The acceptance must be recorded at the proper Registry of Deeds.

Unpaid sewer use charges are certified to the assessors by the board or officer in charge of the Sewer Department or by the city/town collector.

The sewer use charges would then be payable November 1 with the first portion of the real estate tax, and subject to interest from October 1 if they remain unpaid.

NOTE: Liens for sewer use charges expire at the end of two years like water charges. Please refer to the note on page 3.

V. EXCISE ON FARM ANIMALS AND MACHINERY [59:8A]

A. GENERAL INFORMATION

Any person engaged principally in agriculture (not including a corporation), or any individual under 18 years of age who raises animals in connection with an agricultural youth program, pays the farm animal excise on farm animals and machinery in lieu of a tangible personal property tax.

Such persons shall make a return under oath to the assessors annually on or before March 1 listing the make, age, model and purchase price of such machinery and equipment and the number and kind of each class of such animals and fowl owned on the preceding January 1. (see Application for Excise on Farm Animals, Machinery and Equipment, page 14)

Assessors assess the excise on such machinery, equipment and farm animals at the rate of five dollars per one thousand dollars of valuation.

The Commissioner of Revenue determines the values for farm animals annually and sends a letter to assessors informing them of those values. (see letter, page 16)

With respect to farm vehicles, if a motor vehicle excise is paid, neither the farm machinery excise nor the personal property tax is assessed.

B. BILLS AND COMMITMENT

1. A collector should receive Assessors Warrant to Collector (State Tax Form 57, F.A.E.-M.E.) together with a personal property commitment list altered to indicate Farm Animal Excise. (see State Tax Form 57 page 17)
2. The farm animal excise is billed on State Tax Form 207 F.A.E.-M.E. (see page 18)
3. The farm animal excise is annual, payable in one payment on or before November 1 or within 30 days from the mailing of the bill if mailed after October 1.
4. No tax shall be due if the actual tax is less than ten dollars.

C. DELINQUENT EXCISE

If the farm animal excise remains unpaid, the collector must issue a demand.

After the expiration of fourteen days from the date of the demand, a Collector's Warrant to Collect (State Tax Form 267 F.A.E.-M.E.) may be issued. The services of a deputy collector may be used to collect a delinquent farm animal excise. (see State Tax Form 267, page 19)

Interest on unpaid farm animal excise would be at the rate of 14% per annum, the tangible personal property tax rate. In the event of non-payment the collector may use all the remedies provided by Chapter 60.

VI. EXCISE ON BOATS, SHIPS AND VESSELS [60B]

A. GENERAL INFORMATION

The excise is levied annually in lieu of personal property tax. Any person who owns a vessel on July 1 must annually by August 1 make a return on oath to the assessors describing the vessel and estimating its fair cash value.

The excise is collected by the community in which the vessel is habitually moored or docked for the summer season or, if the vessel is not moored or docked, by the community in which it

is principally situated.

All sums received from this excise are paid into the city or town treasury. If the community has established a municipal waterways and improvement fund, such fund is entitled to 50% of the excise collected.

B. CALCULATING THE EXCISE [60B:2]

The amount of excise is based upon the fair cash value of the vessel and its equipment as determined by the local assessors. The maximum valuations are established by law. An excise at the rate of \$10.00 per thousand is assessed.

C. COLLECTION

The assessors issue their warrant, together with a commitment list, to the collector of taxes and the collector notifies the owner of the amount of excise assessed.

The amount is due and payable at the expiration of 60 days from the date of mailing of the tax bill. (State Tax Form 28E-2, page 20)

The provisions of law relative to the collection, payment, and abatement of the motor vehicle excise are applicable to the boat, ship and vessel excise, when pertinent.

D. EXEMPTION

Certain vessels such as those used in commercial fishing (if the total value is \$10,000 or less), vessels owned by cities, towns or the state; law enforcement vessels; ferries; and vessels with a value of \$1,000 or less are exempt from this excise.

VII. CLASSIFIED FOREST LAND AND FOREST PRODUCTS TAX [61]

(For 10 year classifications certified after April 2, 1982)

Chapter 61, the classified forest land statute, provides for the assessment of certain land in the Commonwealth devoted to the growth of forest products. The law was comprehensively revised by Chapter 768 of the Acts of 1981, effective April 2, 1982. The

following assessments are provided for therein.

A. PRE-CLASSIFICATION FOREST PRODUCTS TAX

The payment of an initial forest products tax is now a pre-requisite to classification under Chapter 61. This one-time qualifying payment is based on the amount of forest products cut from the parcel in the two years prior to classification. The State Forester must inspect the land to be classified, determine the amount of forest products cut in the two previous years and submit the stumpage value thereof to the board of assessors. The appropriate pre-classification forest products tax is assessed on the basis of this value.

Subsequent to the determination by the assessors of the amount of this pre-classification forest products tax, the collector should receive Assessors' Warrant and Commitment to Collector - Forest Products Tax (State Tax Form 45). (see State Tax Form 45, page 21)

This initial products tax may be billed on a standard personal property tax bill, provided the necessary alterations are made to clearly indicate the nature, amount and basis of this special products tax.

If the pre-classification forest products tax is not paid, the land will not be accepted for the forestry classification. This provision requiring the payment of a pre-classification tax is a new addition to Chapter 61.

B. ANNUAL FOREST LAND TAX

The provisions of the revised Chapter 61 impose an annual land tax on classified forest land. The amount of this tax is determined by applying the local commercial property tax rate to 5% of the full and fair cash value of the land as determined under Chapter 59. In no event, however, may a valuation of less than \$10 per acre be used.

The reduced value of classified forest land is included in the municipality's regular real estate values.

The annual forest land tax should be assessed and collected in the same manner as regular real estate taxes assessed under Chapter 59.

A standard real estate tax warrant, commitment, and bill may be altered, as required, for Chapter 61 use.

For the collection of any taxes assessed under Chapter 61, the collector has all the statutory remedies provided for in Chapter 60. [60:3]

C. ANNUAL FOREST PRODUCTS TAX

Classified forest land will also be subject to an annual forest products tax. This tax will be equal to 8% of the stumpage value of the forest products cut from the parcel in the preceding calendar year. In order to facilitate the determination of the amount due, the owner must submit to the board of assessors prior to May 1 a return indicating the value of the products cut in the preceding calendar year.

Subsequent to the determination by the assessors of the amount of the annual forest products tax to be assessed, the collector should receive Assessors Warrant and Commitment to Collector - Forest Products Tax (State Tax Form 45).

The annual products tax may be billed on a standard personal property tax bill, provided the necessary alterations are made to clearly indicate the nature, amount and basis of the products tax.

This annual products tax is billed in only one installment, as traditionally it has been characterized as the forestry excise. Payment in full is due and payable on October 1, and if not paid on or before November 1, interest may be imposed as provided for in Chapter 59, Section 57 (currently 14%). If the bill is mailed after October 1, payment is due within 30 days after such notification.

For the collection of all taxes imposed under Chapter 61, the collector has all the remedies provided for in Chapter 60. [60:3]

D. WITHDRAWAL PENALTY TAX

Chapter 61 imposes a withdrawal penalty tax when classified forest land is withdrawn or removed from classification. The withdrawal penalty tax is imposed for those years since the last prior certification under Chapter 61 or for the immediately preceding 5 years, whichever period is longer.

The method of computing the amount of this tax varies depending upon the time and manner of declassification.

1. If the land is voluntarily withdrawn from classification at the expiration of a certification period, the withdrawal

penalty tax equals the difference between the sum of the land and products taxes paid during the withdrawal penalty period (those years since the last prior certification, or 5 years, whichever is longer) and the amount of taxes which would have been paid for such period under Chapter 59.

2. If the land is removed from classification upon a determination that the land was not properly classified or managed, or is voluntarily withdrawn at a time other than at the end of a certification period, the withdrawal penalty tax will equal the difference between the land taxes paid under Chapter 61 during the withdrawal penalty period and the amount of taxes which would have been paid on the parcel under Chapter 59 for such period. No credit is given for the products taxes paid under the latter circumstances.

The committed withdrawal tax will include interest for each year involved at the interest rate established by Chapter 62C, Section 32 (currently 18%).

A standard real estate tax warrant, commitment and bill, altered as necessary, may be used for the collection of the withdrawal penalty taxes. These special penalty tax payments required under Chapter 61 should be considered a special tax revenue of the year of receipt.

For the collection of these penalty taxes, the collector shall have all the remedies provided for in Chapter 60. [60:3]

VIII. CLASSIFIED AGRICULTURAL/HORTICULTURAL LAND [61A]

A. GENERAL INFORMATION

Chapter 61A contains the statutory provisions governing the classification, valuation and taxation of certain lands in the Commonwealth devoted to agricultural or horticultural uses. Classified farmland must be valued for property tax purposes solely on the basis of its agricultural or horticultural use, and not at its full and fair cash value.

The purpose of these beneficial assessment provisions is to promote the development and conservation of farmland, lands considered to be a valuable resource of the Commonwealth.

The rate of tax applied to the agricultural/horticultural use value of classified farmland is the class three, commercial property tax rate. [61A:4]

Residences and the land regularly used for family living are to be assessed at their full and fair cash value. All buildings located on classified land are also assessed at their full and fair cash value. The land upon which farm buildings (other than the residence) are situated may be assessed as agricultural/horticultural land. [61A:15]

The agricultural/horticultural use value of classified farmland is included in the municipality's regular real estate values.

B. BILLS AND COMMITMENT

The procedures for the assessment and collection of the Chapter 61A land tax are the same as for regular real estate taxes. The standard real estate tax warrant, commitment and bills may be used, provided such forms are altered to clearly indicate the nature, amount and basis of the tax.

The remedies provided by Chapter 60 are available for the collection of this farmland tax.

C. PENALTY TAXES

1. The Conveyance Tax is one of two alternative penalty taxes imposed under Chapter 61A. Basically, the conveyance tax is imposed if land classified under Chapter 61A is sold for or changed to another use within 10 years of its date of acquisition. The conveyance tax is only assessed if it exceeds the amount of roll-back tax which would be assessed, i.e., only the larger of the two will be imposed. [61A:12]
2. The Roll-back Tax, the alternative penalty, is imposed when land classified under Chapter 61A no longer qualifies as actively devoted to agricultural or horticultural use. Basically, the roll-back tax allows for the recovery by the town of the real estate tax benefits provided by Chapter 61A in the prior 5 year period. Once again, the roll-back tax is an alternative penalty, and will only be assessed if it is greater than the amount of the conveyance tax. [61A:13]

The standard real estate tax warrant, commitment, and bill may be used to collect either the conveyance tax or the roll-back

tax, provided such forms are altered to clearly indicate the nature, amount and basis of the special penalty tax.

All the remedies provided for in Chapter 60 are available for the collection of the special penalty tax.

Special penalty tax collections in the form of a conveyance or roll-back tax should be considered a special tax revenue of the year of receipt.

IX. CLASSIFIED RECREATIONAL LAND [61B]

A. GENERAL INFORMATION

Chapter 61B contains the statutory provisions governing the classification, valuation and taxation of certain lands in the Commonwealth retained in a natural, wild and open condition or devoted to certain qualifying "recreational" uses.

Classified recreational land is assessed on the basis of its current "recreational use" value rather than upon its full and fair cash value, and in no event may the valuation exceed 25% of the full and fair cash value. [61B:2]

The tax rate applied to the recreational use value is the class three, commercial property tax rate. [61B:2]

Buildings located on land classified as recreational land, and land occupied by a dwelling or regularly used for family living, will be valued and assessed, not as recreational land, but at its full and fair cash value. [61A:10]

The recreational use value of Chapter 61B land is included in the municipality's regular real estate values.

B. BILLS AND COMMITMENT

The procedures for the assessment and collection of the Chapter 61B land tax are the same as for regular real estate taxes.

The standard real estate tax warrant, commitment, and bills may be used, provided such forms are altered to clearly indicate the nature, amount and basis of the tax.

The remedies provided by Chapter 60 are available for the collection of this recreational land tax.

C. PENALTY TAXES

1. The Conveyance Tax is one of two alternative penalty taxes provided for in Chapter 61B. Basically, the conveyance tax is imposed if land classified under Chapter 61B is sold for or changed to another use within a period of 10 years after the first year in which the land was first classified under Chapter 61B. The conveyance tax is only assessed if it exceeds the amount of roll-back taxes which would be assessed, i.e., only the larger of the two will be imposed. [61B:7]
2. The Roll-back Tax, the alternative penalty, is imposed when land classified under Chapter 61B no longer qualifies as recreational land. Basically, the roll-back tax allows for the recovery by the town of the real estate tax benefits provided by Chapter 61B in the prior 10 year period, plus interest. Once again, the roll-back tax is an alternative penalty, and will only be assessed if it is greater than the amount of the conveyance tax. [61B:8]

The standard real estate tax warrant, commitment, and bill may be used to collect either the conveyance tax or the roll-back tax, provided such forms are altered to clearly indicate the nature, amount and basis of the special penalty tax.

All the remedies provided for in Chapter 60 are available for the collection of these special penalty taxes.

Special penalty tax collections in the form of a conveyance or roll-back tax should be considered a special tax revenue of the year of receipt.

THE LAW REQUIRES FILING ON OR BEFORE MARCH 1, EACH YEAR

THE COMMONWEALTH OF MASSACHUSETTS

19 85

New Town
NAME OF CITY OR TOWN

DO NOT WRITE IN THIS SPACE

Received

APPLICATION FOR EXCISE ON FARM ANIMALS
MACHINERY AND EQUIPMENT

Under General Laws, Chapter 59, Section 8A

EXCISE TAX ON FARM ANIMALS, MACHINERY AND EQUIPMENT. Section 8A.
Any person, not including a corporation, engaged principally in agriculture, who owns farm machinery and equipment, other than motor vehicles and trailers which are exempt under clause Thirty-fifth of section five, or mules, horses, neat cattle, swine, sheep, goats, domestic fowl or mink, which are not exempt under clause Twenty-first of section five, and any individual under twenty-one years of age who owns and raises any such animals or fowl in connection with an agricultural youth program, including but not limited to the 4H Clubs and Future Farmers of America, which are not exempt under said clause Twenty-first of section five, shall annually, on or before March first, make a return on oath to the assessors of the town where such machinery and equipment or such animals and fowl are located, setting forth the make, age, model if any and purchase price of such machinery and equipment and the number and kind of each class of such animals and fowl owned by him on the next preceding January first. If the assessors are satisfied of the truth of the return they shall assess such machinery and equipment and such animals and fowl at the rate of five dollars per one thousand dollars of valuation, as determined by the state tax commission, of such machinery and equipment and of each class and kind of such animals and fowl, and such persons shall be otherwise exempt from taxation on these classes of property under this chapter.

Approved May 15, 1969.—Chapter 310

TO THE BOARD OF ASSESSORS OF THE New Town
NAME OF CITY OR TOWN
NAME OF APPLICANT John Farmer
ADDRESS OF APPLICANT 120 Highgrass Road, New Town, Massachusetts
PRINCIPAL OCCUPATION OF APPLICANT Farmer
OTHER OCCUPATION OR EMPLOYMENT none

COMPLETE LIST OF FARM ANIMALS

Subject to Excise on January 1, 1985

KIND	CLASS	NUMBER	STATE TAX COMMISSION VALUE EACH ANIMAL	TOTAL VALUE
MULES				
HORSES	Draft	2	800	\$ 1,600.
	Driving			
	Saddle			
	*Prize			
NEAT CATTLE	Cows—Dairy	Number		Value
	Grade	Over 2 Years	Under 2 Years	
		50	10	500 ea
	Pure Bred	10	5	700 ea
	*Prize			400 ea
	Bulls & Steers—Dairy			
	Grade	3	0	500 ea
	Pure Bred			
	*Prize			
	Beef Cattle (Such as Aberdeen, Angus, Hereford....)			
	*Prize			

*The value of Prize Animals will be determined after consultation with owner.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

KIND	CLASS	NUMBER	STATE TAX COMMISSION VALUE EACH ANIMAL	TOTAL VALUE
SWINE		2 sows	\$25. ea.	\$ 50.
SHEEP		5 ewes	30. ea.	150.
GOATS				
MINK				
DOMESTIC FOWL	Chicks and Broilers under four months old			
	Laying Hens and Pullets over four months old			
	Cockerels and Roosters over four months old			
	Capons over four months old			
	Ducks			
	Turkeys			
	Geese			
	Other			

	MAKE	YEAR	MODEL	PURCHASE PRICE
FARM MACHINERY AND EQUIPMENT	John Deere Tractor	1979	20-40	\$12,000 purchased used in 1984
	Newholland Baler	1976	D	1,500 purchased used '79
	Kuhn Tedder/rake	1984		800. purchased used '80
	Newholland Manuer Sprd	1981	25	1,500 purchased used '83

ANIMALS OR FOWL OWNED BY PERSONS UNDER 21 YEARS OF AGE WHICH ARE BEING
RAISED IN CONNECTION WITH AN AGRICULTURAL YOUTH PROGRAM, INCLUDING BUT
NOT LIMITED TO THE 4H CLUBS AND FUTURE FARMERS OF AMERICA
AGE _____

NAME OF LEADER OF AGRICULTURAL YOUTH PROGRAM _____

ADDRESS OF LEADER _____

The Statements made on this form are true and the foregoing list, prepared or carefully examined by the
undersigned, includes all the Farm Animals, Machinery and Equipment of every kind and class subject
to the excise imposed by General Laws, Chapter 59, Section 8A owned or held by the maker of this list
on January 1, 19 85.

SUBSCRIBED THIS 15th day of February 19 85, UNDER THE PENALTIES OF PERJURY

SIGNATURE _____

19

John Farmer

APPLICANT

120 Highgrass Road

ADDRESS

New Town, Massachusetts

NAME OF CITY OR TOWN

THE COMMONWEALTH OF MASSACHUSETTS

APPLICATION FOR EXCISE
ON FARM ANIMALS
MACHINERY AND EQUIPMENT
CHAPTER 59, SECTION 8A



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building.

100 Cambridge Street, Boston 02204

April 18, 1985

TO BOARD OF ASSESSORS:

The Commissioner of Revenue, under the provisions of General Laws, Chapter 59, section 8A, has determined the value of farm animals, for the purposes of the farm animal excise, as of January 1, 1985, to be as follows:

Mules.....	\$ 25.00
<u>Horses</u>	
Draft.....	800.00
Pleasure.....	500.00
Ponies.....	25.00
<u>Neat Cattle</u>	
Dairy Cattle	
Pure Bred Cows - over two years.....	700.00
Pure Bred Bulls - over two years.....	700.00
Pure Bred Yearlings.....	400.00
Grade Cows - over two years.....	500.00
Grade Bulls - over two years.....	500.00
Grade Yearlings*.....	300.00
<u>Beef Cattle</u>	
Cows, Bulls, and Steers**.....	500.00
Yearlings*.....	300.00
Swine.....	25.00
Sheep.....	30.00
Goats.....	10.00
<u>Domestic Fowl</u>	
Chickens.....	1.50
Chickens under four months.....	.50
Ducks.....	2.00
Geese.....	2.00
Turkeys.....	3.00
<u>Mink</u>	35.00

G.L. Chap. 59, sec. 8A is not affected by Chap. 89, Acts of 1976. Chap. 89 refers to neat cattle less than three (3) years old held for the personal use and consumption of the owner.

- * One to Two Years old.
** Two Years and Older

Ira A. Jackson
Commissioner of Revenue

FISCAL YEAR
ASSESSORS WARRANT TO COLLECTOR
FARM ANIMAL, MACHINERY
AND EQUIPMENT EXCISE

THE COMMONWEALTH OF MASSACHUSETTS

NEW TOWN

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Whoever, Collector of Taxes
for New Town in the County of Hamden
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the excise assessed to each such person on FARM ANIMALS, MACHINERY and EQUIPMENT, as therein set forth, with interest, the sum total of such list being Two Hundred Thirty One ***** dollars and **** fifty **** cents (\$231.50).

And you are to pay over said excises and interest to Whoever
Treasurer of New Town, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this sixteenth day of September, 19 85

BOARD OF ASSESSORS

OF New Town

19 85
EXCISE
RATE
\$5.00
per \$1,000

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NEW TOWN

OFFICE OF THE COLLECTOR OF TAXES

January 1, 19 85

No. 0001

John Farmer
120 Highgrass Road
New Town, Massachusetts

Page 0001 Line 0001

You are hereby notified that your 19 85 EXCISE, is \$ 231 50

Due and Payable in full July 1, 19

THIS TAX MUST BE PAID IN FULL. Mail to Collector of Taxes.

at Collector's Office, Town Hall, New Town, Massachusetts

Office hours, 8:00 - 4:00 Monday - Friday
Collector of Taxes

Excise not paid when due is subject to penalties of two dollars for demand, charges and fees.

All payments must be to the Town OF New Town
For receipt, enclose a stamped addressed envelope with
entire bill.

Excise remaining unpaid after November 1 is subject to
14% interest from October 1.

For information regarding this notice, inquire of the Board of Assessors.

Received Payment

Collector of Taxes

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

HOBBS & WARREN, INC.

No. 0001

THE COMMONWEALTH OF MASSACHUSETTS

OF

OFFICE OF THE COLLECTOR OF TAXES

Page 0001 Line 0001

EXCISE	\$	231	50
DEMAND			
CHARGES AND FEES			
INTEREST			
TOTAL	\$		

DUE JULY 1, 195

If no receipt is desired
detach this stub and forward
with your remittance.

November 5, 1985
STATE TAX FORM 207
F.A.E. - M.E.
I HEREBY DEMAND OF YOU PAYMENT OF YOUR 1985
FARM ANIMAL, MACHINERY AND EQUIPMENT EXCISE.

NOTICE OF
FARM ANIMAL, MACHINERY
AND EQUIPMENT EXCISE

January 1, 19

No. 0001

19 85
EXCISE
RATE
\$5.00
per \$1,000

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NEW TOWN

OFFICE OF THE COLLECTOR OF TAXES

John Farmer
120 Highgrass Road
New Town, Massachusetts

Page 0001 Line 0001

You are hereby notified that your 19 85 EXCISE, is \$ 231 50

Due and Payable in full July 1, 195

THIS TAX MUST BE PAID IN FULL. Mail to Collector of Taxes.

at Collector's Office, Town Hall, New Town, Massachusetts

Office hours, 8:00 - 4:00 Monday-Friday
Collector of Taxes

Excise not paid when due is subject to penalties of two dollars for demand, charges and fees.

All payments must be to the Town OF New Town
For receipt, enclose a stamped addressed envelope with
entire bill.

Excise remaining unpaid after November 1 is subject to
14% interest from October 1.

For information regarding this notice, inquire of the Board of Assessors.

Received Payment

Collector of Taxes

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

HOBBS & WARREN, INC.

19 FARM ANIMAL, MACHINERY
and EQUIPMENT EXCISE

No. 0001

THE COMMONWEALTH OF MASSACHUSETTS

OF

OFFICE OF THE COLLECTOR OF TAXES

Page 0001 Line 0000

EXCISE	\$	231	50
DEMAND		2	00
CHARGES AND FEES			
INTEREST		3	92
TOTAL	\$	237	42

DUE JULY 1, 195

If no receipt is desired
detach this stub and forward
with your remittance.

Demand
Notice
←

P. 00001 0001 BILL NO. 0001

19

FARM ANIMAL, MACHINERY AND EQUIPMENT
EXCISE WARRANT

NEW TOWN

CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

John Farmer

120 Highgrass Road

New Town, Massachusetts

FARM ANIMAL, MACHINERY AND EQUIPMENT, EXCISE \$ 231 50

INTEREST TO DATE OF WARRANT 5 42

DEMAND 2 00

WARRANT 2 00

TOTAL \$ 240 92

INTEREST TO DATE OF PAYMENT

*CHARGES AND FEES

TOTAL EXCISE \$

THE COMMONWEALTH OF MASSACHUSETTS

Hamden ss. 19

By virtue of this warrant, I have made demand
upon for payment
of the above excise, interest, charges and fees, and

after { notice of warrant } I have received the sum
{ service of warrant }

of \$, from which I have deducted the sum of
\$ as my charges and fees, and have remitted
the balance of \$ to the Collector of Taxes for

CITY OR TOWN

in satisfaction of this warrant.

DEPUTY COLLECTOR OF TAXES — IF OTHER OFFICERS, STATE TITLE

*CHARGES AND FEES

SPECIFY IN DETAIL

\$
\$
\$
\$
TOTAL \$

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

STATE TAX
Form 267 F.A.E.-M.E.

COLLECTOR'S WARRANT TO COLLECT
FARM ANIMAL, MACHINERY AND
EQUIPMENT EXCISE

The Commonwealth of Massachusetts

New Town, Massachusetts

NAME OF CITY OR TOWN

Office of The Collector of Taxes

To the Sheriff or his Deputies of the County of

Hamden

or to the Deputy Collector of Taxes or to any Constable of

New Town

, Greeting:

NAME OF CITY OR TOWN

Whereas, John Farmer

of New Town

NAME OF CITY OR TOWN

Hamden

in the County of was duly assessed by the Board of Assessors a 19. 85, FARM
ANIMAL, MACHINERY AND EQUIPMENT, EXCISE in the
amount of \$ 231.50, which now remains unpaid after the ex-
piration of fourteen days from the date of a demand made upon him
by me in accordance with General Laws, Chapter 60, Section 16:
THEREFORE,

IN THE NAME OF THE COMMONWEALTH OF
MASSACHUSETTS, you, and each of you, are required and direct-
ed to collect said unpaid farm animal, machinery and equipment,
excise together with interest thereon and charges and fees authorized
or imposed by law. If the person assessed refuses or neglects to pay
his excise after you have notified him by mail or other means that a
warrant to collect has been issued and after you have served this
warrant to collect by exhibiting a copy hereof to said person as-
sessed or by delivering a copy hereof to said person assessed or by
leaving a copy hereof at his last and usual place of abode, or of busi-
ness, you shall request a hearing in the district court having jurisdic-
tion.

Hereof fail not, and make return of this warrant with your
doings thereon.

Given under my hand and seal this second

December 19 85

Collector of Taxes

for New Town

NAME OF CITY OR TOWN

FORM 1419 F.A.E.-M.E.
HOBBS & WARREN, INC.
REVISED CHAPTER 64 ACTS OF 1980

THE COMMONWEALTH OF MASSACHUSETTS

FISCAL YEAR
1985

DO NOT MAIL CASH
COLLECTOR OF TAXES

Martin Goode

MAKE PAYMENTS TO
Town of
Anytown

July 1, 1984 to June 30, 1985

DATE OF ISSUE			BILL NO
MO	DAY	YEAR	
07	15	85	62

REG. NO or DOC. NO.	NAME OF BOAT	MODEL YEAR	VALUATION	EXCISE DUE
MA 4472 SS	20' Thompson	82	5000.00	\$ 50.00
STATE EXCISE RATE \$10.00 on \$1000			NOTICE OF EXCISE ON BOATS, SHIPS AND VESSELS DUE AND PAYABLE IN FULL WITHIN 60 DAYS OF ISSUE.	
Robert Brown Bayview Road Anytown, MA			DEMAND	\$
			CHARGES	
			INTEREST	
			TOTAL	50 00

For Further Information Regarding This Notice, Inquire of Board of Assessors.
If not paid when due, subject to penalties of interest, demand and charges.

This Form Approved by COMMISSIONER OF REVENUE

SEE REVERSE SIDE

THE COMMONWEALTH OF MASSACHUSETTS

ASSESSORS WARRANT AND
COMMITMENT TO COLLECTOR
FOREST PRODUCTS TAX

NEW TOWN

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Whoever, Collector of Taxes
for New Town in the County of Hamden
NAME OF CITY OR TOWN

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to collect from the several persons named in the tax list herewith committed to you the amount of the FOREST PRODUCTS TAX assessed to each such person as hereinafter set forth, the sum total of such list being

***** Six Hundred forty ***** dollars

and *****no/100*****cents (\$ 640.00), which is the whole amount assessed to all persons known to us to be liable to taxation for FOREST PRODUCTS situated in New Town, under the provisions of General Laws, Chapter 61.
NAME OF CITY OR TOWN

And you are to pay over said taxes to Whoever, Treasurer of New Town, or to his successor in office, at the times and in the manner provided for by General Laws, Chapter 60, Section 2, and you are to make written return thereof with your tax list and of your doings thereon at such times as the Assessors shall in writing require. But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you on or before December 31 of the current year.

NAME AND ADDRESS OF PERSON ASSESSED	DESCRIPTION OF CLASSIFIED FOREST LAND (MUST BE SUFFICIENTLY ACCURATE FOR IDENTIFICATION) (GIVE BOOK AND PAGE OF THE RECORDING OF THE CERTIFICATE OF CLASSIFICATION)	TAXABLE STUMPAGE VALUE OF ALL WOOD AND TIMBER CUT DURING CALENDAR YEAR, 19 85	TAX @ 8%
John Forester	80-86 Lost Road Map 10 Lot 22F	38,000.00	640.00

Given under our hands this Sixteenth day of September, 1985

BOARD OF ASSESSORS

OF New Town

THIS FORM APPROVED BY DEPARTMENT OF REVENUE

VIII OFFICE ADMINISTRATION

I. PERSONNEL

NOTES

A. GENERAL

Employees of the office of collector of taxes are not subject to Civil Service Commission rules. Therefore a tax collector has more latitude in choosing a new employee than most other department heads. [31:48]

If a collector's employees belong to a union, he should make sure he is aware of the provisions of the union contract, particularly with regard to termination or discharge from employment.

B. RECOMMENDED PROCEDURE FOR FILLING VACANCIES

- A notice of all vacancies which occur in the tax collector's office should be posted in the local newspaper or some public place in the event there is no local newspaper.
- Insist that all applicants submit a typed resume including references and previous related experience.
- Conduct in-depth interviews of all candidates. Administer tests in typing and adding machine skills.
- Take the time to check all references of the applicant one plans to hire.
- As a prerequisite of hiring, insure that the applicant is bondable.

II. SECURITY

A. SECURITY OF CASH

At the end of each day the cashiers should balance out all bills, checks and cash, receipts and petty cash and submit

a report to the tax collector. Any overages should be included in that day's receipts and labelled as an overage. Shortages should be reimbursable by the employees who incur them.

The person transporting each day's receipts to the bank should be accompanied or driven to the bank by a police officer.

During the peak real estate collection periods in November and May there should be a police officer stationed at the tax collector's office.

The tax collector should periodically conduct an unannounced audit by counting the petty cash and reconciling each cashier's cash drawer.

B. SECURITY WITHIN THE TAX COLLECTOR'S OFFICE

During daytime operations the physical layout of the tax collector's office should be such as to discourage a potential robbery.

For protection on nights and weekends, the tax collector's office and the safe or vault should be wired with an approved alarm system connected directly to the police station or the alarm company. There should also be alarm buttons at strategic points in the office which, when set off, would notify the police that a robbery is in progress.

The combination of the safe should be changed upon the termination of any employee who had access to the combination during his employment. It is suggested that you keep the staff members who know the combination to a minimum.

In keeping with sensible standards of safety and security of the funds and records with which the collector is entrusted, it is wise to control issuance of building or office keys and to keep accurate records of those issued.

C. INSURANCE COVERAGE AND OTHER PROTECTIVE MEASURES

Insurance coverage, in addition to the tax collector's bond, is recommended as follows:

1. Public Employee Blanket Bond

This type of bond covers the faithful performance of employees, the situation where an employee absconds with

funds, and any mysterious disappearance of funds.

Options 1 and 3 under such coverage set a fixed amount for each employee for all such incidents.

Options 2 and 4 provide more comprehensive coverage as they set a fixed amount for each employee for each incident.

2. Broad Forms and Mysterious Disappearances

This insurance covers perils, i.e., fire, robbery, which might occur during nights and weekends. Coverage under this section should be reviewed to insure that increased coverage is provided during the peak collection periods in November and May.

3. Counterfeit Insurance

This coverage insures reimbursement for any counterfeit money accepted by the tax collector's office. As this money is always confiscated by the Treasury Department, it would constitute a loss to the municipality.

D. OTHER PROTECTIVE MEASURES

The tax collector's bond is a protection for the municipality, not the tax collector. If a situation occurs whereby the city or town is reimbursed under the tax collector's bond, then the surety will, in turn, look to the tax collector for reimbursement. He might be prudent, therefore, to consider acquiring personal liability insurance in the amount of his bond to cover this contingency. However, such personal liability insurance must be paid for by the tax collector and is not reimbursable by the municipality.

III. PREPARATION OF THE BUDGET

Preparation of the annual budget for the collector's office is an important duty which must receive the special attention of the collector. The following is an overview of the most important areas to consider in budget preparation.

A. USE OF PRIOR YEAR'S BUDGET

In the preparation of your annual budget for the next fiscal year, one of the most important references would be last year's budget. It should be analyzed thoroughly as to format, content, and amounts. Reflect on whether it did the job precisely as intended. Where was it weak or insufficient? Were any areas overestimated resulting in turning back a sum to the surplus revenue account? At the time of last year's presentation to the finance or warrant committee were any notes made that would be helpful in this year's presentation? Taking these thoughts into consideration, one can develop a strategy for the coming presentation that would increase its effectiveness.

B. PERSONNEL BOARD SALARY SCHEDULE

1. Yearly Increments or Steps

If wage increases for members of the staff are predicated on a personnel board or salary committee salary schedule of yearly increments or steps, the collector must know exactly the date each of his employees is entitled to the next step and the amount. No budget can accurately be prepared without this knowledge.

2. Longevity Increments

Longevity increments are another area with which the collector should familiarize himself if these provisions are part of the local salary or personnel schedules. These are additional amounts of compensation provided for long term staff members who have been employed for certain lengths of time.

3. Fringe Benefits

In the area of fringe benefits, particularly vacations, the collector should be certain he understands the provisions of the fringe benefit agreement and when an employee is entitled to additional vacation due to length of service. This is particularly true for those collectors who have to make provisions in their budgets for extra help to cover vacation periods, and must request an additional wage appropriation to accommodate the extra clerk hours or days.

C. REFERENCE TO OFFICE EXPENSE JOURNAL

Perhaps the most valuable tool in preparing a budget is the office expense journal. Not only does the expense journal pro-

vide the exact amount of each expenditure, but also precisely on what it was spent and in what quantities. Hopefully the journal also reflects an increase in price on a particular purchase that will be most helpful in making future provisions for such purchase. If the collector's journal also classifies his expenditures, the categories that need additional funds, as well as those that might be decreased to make allowances for other increases, will be apparent. Every tool at the collector's disposal should be used to put together the most intelligent, justifiable, and honest budget document possible.

D. AWARENESS OF COST INCREASES

Collectors should be aware of price or wage increases that could directly or indirectly affect the next year's budget. Collectors are asked to be realistic in forecasting needs for a spending period that doesn't begin for some seven to eight months. Furthermore, such forecasts must project nineteen to twenty months into the future.

Pertinent clippings on cost increases should be added to the budget file as references to be used in budget preparation and at budget hearings. Such firm and tangible documentation is evidence of a responsible presentation and serves to support the logic of the remainder of the budget. Therefore, wherever possible, DOCUMENT at the budget hearing, in the council chambers, or on the town meeting floor.

E. BUDGET FORMAT AND DEADLINES

1. Format

Since each city/town in the Commonwealth determines its own budget format, the collector should be sure he is familiar with his city's/town's procedures and that he follows them explicitly.

2. Deadlines [41:59; 44:31A]

It is important that each collector present his budget document to the proper authority prior to the deadline as provided by statute. A collector in a city must have his department estimates for the next fiscal year prepared and turned in by December 1st of each year.

In a town, a collector, by statute, must submit his budget by December 21st or not less than 90 days prior to the beginning of the annual town meeting whichever is later.

The deadlines cited in the two previous paragraphs are sections in the General Laws. In many municipalities the deadlines as set by ordinance, by-law, or charter may be more restrictive. Each collector should become aware of the budget deadlines in his municipality.

IV. PURCHASING

A. CENTRALIZED

Many municipalities are establishing centralized purchasing. In some communities the manager or executive secretary serves as the purchasing agent. In others, there is a purchasing department.

Department heads place a request in the form of a purchase order with the purchasing department or agent. The centralized purchasing authority places the orders for "like" items with the vendor. Vendors would be chosen on the basis of being "low bidder."

B. NON-CENTRALIZED

In municipalities not yet using centralized purchasing, certain strict and more demanding precautions should be implemented.

1. Bid-Laws [40:4B,46; 149:44A]

At present the bid-law in the Commonwealth states that any goods and most services whose cost shall exceed \$2,000 must be put out for a competitive sealed bid duly advertised as to amount, size, when, and other pertinent specifications, and announcing deadline and where sealed bids will be opened. The collector should at least familiarize himself with these procedures in the absence of any local bid-laws.

Most ordinances, by-laws, or charters where they do exist in cities/towns tend to be far more restrictive, providing for a lower figure at which a purchase must be put out to bid.

Each collector must determine whether the Commonwealth competitive bidding statute or more restrictive local competitive bid-law prevails in his municipality.

C. RECORD KEEPING

1. Inventory

A revolving inventory system should be set up whenever possible and count made of each item or full pad on hand. Every purchase should be added to the count, so the collector can establish the amount of each item used over a given period of time by subtracting the count of the present inventory from the total.

This information is useful in budget preparation. With this type of inventory control, one can avoid overstocking little used supplies and can establish average annual usage figures which may enable him to order an annual supply at a cost saving.

2. Accurate Purchasing Records

Maintain accurate purchasing records, including delivery slips or copies of invoices that accompany a voucher when presented for payment. The per item cost information derived from these records will be useful cost reference information for future orders and budgeting purposes.

D. OTHER PROCEDURES

Before making any purchases for his office it is suggested that a collector prepare a list of all the items most likely to be purchased over a year. Color, size, or identifying features should be defined as well as the numbers usually purchased at one time. This list should be sent to any appropriate suppliers or vendors with a request that each vendor submit a price quote for those items on the list that he can supply. It is a good practice to indicate on the list that other vendors are being asked to submit similar quotes.

Using this list when purchasing, a collector may stretch his office expense dollar. It is good business to purchase locally so long as prices are competitive. This makes the local vendor aware that the collector is price conscious and keeps the municipality's tax dollar in the local community.

V. COMPUTERIZATION

Whether the collector has an in-house computer or plans to use a service bureau, there must be ample time available on the computer for the work one anticipates being automated. Since records must be kept up on a daily basis, a collector's work must be priority. Good rapport between the collector and the data processing staff is vital.

If the work is to be done by an outside source, i.e., a service bureau, the collector should make sure that there is language in the contract that timely work will be done and returned in a specified time period. This should be reinforced with a penalty clause.

There are ways to automate all types of collections. If a collector has an interest in computerization, he should contact a colleague whose procedures are already automated and view his system. It is worth the effort.

VI. THE ANNUAL REPORT

A. FORM AND CONTENT [40:49]

The form and content that a particular collector chooses for his annual report will of course be his own decision based upon the information that his municipality feels is most meaningful. The report should be developed in a style which brings the desired message to the taxpayers. The report most generally reflects the amounts collected by classification of revenue during the reporting period. In some cases it also reflects the uncollected amounts in the same categories. More and more municipalities are trying to get away from the traditional format of merely statistical reporting and are adding some editorial comment and even photographs of the department heads or boards. Whatever form of annual reporting is used, it still should be understandable, accurate and reflect the conduct and activity in the collector's office over the course of the reporting period.

B. CALENDAR YEAR VS. FISCAL YEAR

1. In Towns [40:49]

"... the selectmen, before annual town meeting, shall at the expense of the town print the annual report..." The statute further states "... and except as otherwise provided by vote or by-law of the town, require a report of such other officers or boards as it considers expedient to make such reports..."

Through all of the amending sections of Chapter 849 of 1969 which were the language corrections of what is known as the Fiscal Cycle Act, the wording of the original statute as it governed the annual reporting of the collector in the town was never altered and still dictates that he must make a report annually on a calendar basis.

2. In Cities

In cities, the collector files his annual report on a July 1st - June 30th basis. It is included with the annual report that a mayor is obliged to make to the city.

It is suggested that whether a collector is reporting on a calendar or July 1st to June 30th basis that each of his books of original entry be totaled and footed off on June 30th and again on December 31st so that figures can be readily put together either on a calendar or a July 1st - June 30th basis.

VII. PUBLIC RELATIONS

A. WITH OTHER DEPARTMENT HEADS

Developing good relationships with other department heads is of course wise. Collectors should take whatever steps are necessary to cultivate these valuable relationships. Critical information might not be readily obtainable except from another department head. It is helpful if his relationship with the collector is one of willing cooperation. Areas of administering the policies of employer-employee relationships may also require the understanding and cooperation of all department heads.

Perhaps the most effective vehicle for department heads in cultivating and maintaining a well run city/town hall is to schedule regular interdepartmental meetings throughout the

year chaired by the manager/executive secretary/selectmen or mayor to discuss problems that touch all departments.

B. COLLECTOR-MORTGAGE BANK RELATIONSHIP [59:12B, 104 of 1974]

In collecting tax escrow monies monthly from their customers, the mortgage bank is performing a service, not only to the taxpayer, but even more importantly to the cities/towns.

Problems have occurred in the past with collectors trying to identify payments received collectively without all bills attached and banks not receiving bills from taxpayers and therefore being unable to determine exact amounts owed. However, through the formation of the Collector-Mortgage Bank Committee, progress has been made in resolving the situation. Both the banks and collectors are trying to achieve the same goal - the payment of taxes for identifiable accounts.

The committee recommends that the collectors across the state cooperate with the banks to insure that copies of the bills are made available to the banks to be returned with tax payments.

C. COMMUNITY RELATIONS

The task of collectors may not be a popular one, but a collector can earn the respect of his community by fairly and competently performing his duties.

The collector should strive to make the citizens aware of the duties of his office and of some of his more important achievements from which the community has benefited. There is a relationship between the level of compensation of the collector and his local image. The more a community is aware of the importance of a collector and understands his role in local government, the more willing it is to compensate him in proportion to his value.

The collector should use the media to communicate important happenings in his office. He may wish to communicate results of his increased efforts in excise collections or write a column now and then on some of the collector's important responsibilities.

The collector should emphasize to his staff the importance of courtesy to the taxpayer when handling payments at the window, or answering the telephone. He should be sure to respond to all inquiries calling for a reply and should not miss an opportunity for personal contact with his taxpayers.

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